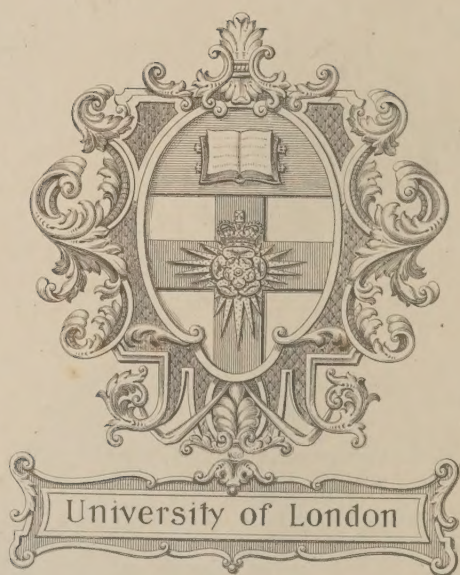




ACCOUNTS AND PAPERS:

THIRTY-EIGHT VOLUMES.

— (1.) —

FINANCE, &c.

FINANCE ACCOUNTS;
PUBLIC INCOME AND EXPENDITURE;
BANK OF ENGLAND; BRITISH MUSEUM;
FORTIFICATIONS; FRIENDLY SOCIETIES;
INCOME AND PROPERTY TAX;
INLAND REVENUE; ISLE OF MAN.

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1867.



ACCOUNTS AND PAPERS:

1867.

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OF
THE UNITED KINGDOM
OF
GREAT BRITAIN AND IRELAND,
FOR THE FINANCIAL YEAR
1866-67,
ENDED 31ST MARCH 1867.

(Presented to Parliament pursuant to Act 17 & 18 Vict. c. 94, s. 2.)

Ordered, by The House of Commons, to be Printed,
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FINANCE ACCOUNTS

For the YEAR 1866-67,—ended 31 March 1867.

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I. TO VII.

1866—67.

No. 1.—CASH ACCOUNT, showing the whole of the Financial Operations of the Lords Commissioners of Her Majesty's Treasury, from the 1st April 1866 to the 31st March 1867.

	Page.	£.	s.	d.	£.	s.	d.
To BALANCE in the Exchequer on the 31st March 1866 { At the Bank of England (no Balance remaining of Fortification Money)	-	4,728,900	10	4			
{ At the Bank of Ireland	-	1,122,323	10	11	5,851,314	7	
To REVENUE received by the Exchequer in the Year 1866-67 :							
CUSTOMS	23	22,303,000	-	-			
EXCISE		20,670,000	-	-			
STAMPS	27	9,420,000	-	-			
TAXES (LAND AND ASSESSED)		3,408,000	-	-			
PROPERTY AND INCOME TAX		5,700,000	-	-			
POST-OFFICE	29	4,470,000	-	-			
CROWN LANDS (NET)	31	890,000	-	-			
		£.	s.	d.			
Small Branches of the Hereditary Revenue		1,534	13	2			
Bank of England (Payment out of Profits of issue)		132,498	10	11			
Fees, &c., of Public Offices		205,762	11	2			
Trustees of the late King of the Belgians		859	9	0			
Old Stores and Extra Receipts, Naval and Military Departments		786,848	-	5			
Extra Receipts, Civil Departments		144,660	10	4			
Income of London, Edinburgh, and Dublin Gazettes		26,988	13	1			
Contribution from the Revenues of India, for Military Charges		810,000	-	-			
Ditto for Diplomatic and Consular Services		19,809	9	1			
Ditto Moiety of Red Sea and India Telegraph Company's Annuity		18,027	-	-			
MISCELLANEOUS - Unclaimed Wages, &c., of deceased Merchant Seamen, and Contributions to Seamen's Pensions	32	9,411	9	6	3,073,567	15	9
Savings on Grants of Parliament, &c., and Over-Issues repaid		39,827	2	10			
Conscience Money		5,067	10	-			
Civil Contingencies (Advances out of former Votes repaid)		83	16	8			
Malta and Alexandria Telegraph		16,772	-	-			
Treasury Chest		5,509	11	9			
Greenwich Hospital		65,949	17	3			
Greek Loan		7,937	1	3			
Casual Receipts		14,105	8	1			
New Zealand Bonds (Principal and Interest)		517,705	-	6			
China Indemnity		250,184	-	-			
TOTAL INCOME	-	£.			69,434,567	15	9
To REPAYMENT OF ADVANCES CHARGED ON CONSOLIDATED FUND :							
For Purchase of Bullion (per Act 7 Will. 4, c. 9)	37	440,000	-	-			
For Public Works and Improvements, &c. (various Acts)		1,159,438	9	3	1,679,438	9	3
Interest and Sinking Fund of Loan to Sardinia (per Acts 18 Vict. c. 17, and 19 & 20 Vict. c. 39)		80,000	-	-			
To REPAYMENT OF ADVANCES VOTED IN SUPPLY :							
For New Courts of Justice	-	-	-	-	863,000	-	-
To MONEY RAISED BY CREATION OF ADDITIONAL DEBT :							
FUNDED :—							
Amount raised by the creation of Annuities to expire 5 April 1885, per Acts 27 & 28 Vict. c. 109, and 29 & 29 Vict. c. 61, to provide for the Expense of constructing certain Fortifications, &c.	-	-	-	-	500,000	-	-
UNFUNDED :							
Nil	-	-	-	-	-	-	-
To EXCHEQUER BILLS ISSUED (Unfunded Debt) per Act 24 Vict. c. 5 :—							
Bills issued in Exchange for Bills delivered up to be Cancelled :		£.	s.	d.			
Dated 11 June 1866 (for Bills of 11 June 1861)		2,581,000	-	-			
Dated 11 March 1867 (for Bills of 11 March 1862)		2,156,800	-	-			
Bills issued, dated 11 June 1866, to replace, in part, Bills (dated 11 June 1861) paid off in Money	-	4,737,300	-	-	5,602,800	-	-
		865,500	-	-			
To TEMPORARY ADVANCES RECEIVED :							
Exchequer Deficiency Bills (Act 57 Geo. 3, c. 48) :							
Issued in Quarter to { 30th June 1866	-	2,132,764	9	7			
{ 30th September 1866	-	3,513,865	-	4			
{ 31st December 1866	-	3,121,803	8	0			
{ 31st March 1867	-	1,853,765	0	-			
For Deficiency of the Consolidated Fund on the preceding Quarter-day					10,622,287	19	8
					£. 94,053,408	11	1

Majesty's Treasury, in connexion with the INCOME and EXPENDITURE of the United Kingdom, between the the 31st March 1867.

	Page	£.	s.	d.	£.	s.	d.
BY INTEREST OF FUNDED DEBT, including Exchequer Bonds of 1853 - - - - -		22,798,924	13	3			
INTEREST OF GOVERNMENT DEBT of 11,015,100 l. to the Bank of England, at 3 per cent. - - - - -		330,453	-	-			
DITTO - - - - - of 2,680,789 l. 4 s. 8 d. to the Bank of Ireland (<i>see</i> Note at page 38) - - - - -	58	78,923	1	6			
CHARGE FOR MANAGEMENT OF Funded Debt, &c., payable to the Bank of England (24 Vict. c. 3) - - - - -		196,248	3	3			
DITTO - - - - - of Exchequer Bills (25 Vict. c. 3) - - - - -		765	5	2			
DITTO - - - - - of Funded Debt, &c., payable to Bank of Ireland - - - - -		11,176	8	3			
		23,410,490	14	5			
LIFE ANNUITIES (per Acts 10 Geo. 4, c. 24; 3 & 4 Will. 4, c. 14; and 16 & 17 Vict. c. 45) - - - - -		957,102	13	3			
IRISH LIFE ANNUITIES (per various Acts) - - - - -		15,335	1	6			
EXCHEQUER ANNUITIES (Tontine, 1789) - - - - -		11,730	15	4			
ANNUITIES FOR TERMS OF YEARS (per various Acts) - - - - -		92,463	5	-			
Ditto - - - - - expiring in 1885 - - - - -		715,202	7	2			
NAVAL AND MILITARY PENSION ANNUITY, expiring 1867 (per Act 4 Geo. 4, c. 22) - - - - -		585,740	-	-			
		2,378,164	2	3			
		25,704,654	16	8			
INTEREST OF { EXCHEQUER BONDS - - - - -		87,250	-	-			
{ EXCHEQUER BILLS (per Act 24 Vict. c. 5) - - - - -		199,374	19	1			
{ EXCHEQUER DEFICIENCY BILLS - - - - -		597	18	4			
		287,122	17	5			
26,081,777		14					
BY CIVIL LIST (per Act 1 Vict. c. 2) - - - - -	40	407,052	10	-			
ANNUITIES AND PENSIONS - - - - -	41	279,873	13	1			
SALARIES AND ALLOWANCES - - - - -	45	152,417	8	2			
DIPLOMATIC SALARIES AND PENSIONS (per Act 2 & 3 Will. 4, c. 116) - - - - -	47	178,205	17	6			
COURTS OF JUSTICE - - - - -	50	678,568	10	9			
MISCELLANEOUS CHARGES:							
Russian-Dutch Loan (per Acts 55 Geo. 3, c. 115, and 2 & 3 Will. 4, c. 81) - - - - -		74,319	0	10			
Greek Loan (per Act 2 & 3 Will. 4, c. 121) - - - - -		23,539	10	10			
Annuity to Greenwich Hospital (per Act 4 & 5 Will. 4, c. 34) - - - - -		20,000	-	-			
Secret Service (per Act 1 Vict. c. 2) - - - - -		10,000	-	-			
Compensation for Loss of Duties on Tin (per Act 1 Vict. c. 120) - - - - -		16,443	15	-			
Other Charges - - - - -		23,360	2	5			
[For expenses of Fortifications, <i>see</i> below.]		169,212	15	1			
		1,364,330	14	7			
BY ARMY, MILITIA, COMMISSARIAT, AND ORDNANCE SERVICES - - - - -		14,675,540	9	2			
NAVY SERVICES (including Transport Service) - - - - -		10,676,101	4	2			
		25,351,641	13	4			
MISCELLANEOUS CIVIL SERVICES - - - - -		7,812,694	9	1			
SALARIES, SUPERANNUATIONS, &c., of Customs and Inland Revenue - - - - -		2,480,936	5	11			
Ditto - - - - - ditto - - - - - of Post Office - - - - -		2,343,021	7	9			
POST OFFICE PACKET SERVICE - - - - -		815,993	13	9			
MARRIAGE PORTION OF PRINCESS HELENA - - - - -		30,000	-	-			
		38,834,287	9	10			
TOTAL ORDINARY EXPENDITURE - - - - -		69,780,393	18	6			
BY EXPENSES OF FORTIFICATIONS, &c., defrayed out of money raised by Terminable Annuities (as per contra) - - - - -		450,000	-	-			
TOTAL EXPENDITURE (including Fortifications) - - - - -		67,280,393	18	6			
BY ADVANCES BY WAY OF LOAN CHARGED ON CONSOLIDATED FUND:							
For Purchase of Bullion for Coinage (per Act 7 Will. 4, c. 9) - - - - -		400,000	-	-			
For Public Works and Improvements, &c. (various Acts), including £. 150,000 for Manufacturing Districts, Lancashire - - - - -		1,601,045	15	4			
		2,061,045	15				
BY ADVANCES VOTED IN SUPPLY:							
For New Courts of Justice - - - - -		438,000	-	-			
BY REDEMPTION OF FUNDED DEBT:							
Amount applied out of Sinking Fund to redemption of Funded Debt (per Act 10 Geo. 4, c. 27) - - - - -	63	572,633	12	10			
BY REDEMPTION OF UNFUNDED DEBT:							
Exchequer Bills exchanged for new Bills (as per contra) - - - - -		4,737,300	-	-			
Ditto - paid off in Money (including £. 126,200 paid in for Revenue) - - - - -		919,500	-	-			
Ditto - purchased on account of the Sinking Fund, and cancelled (per Act 10 Geo. 4, c. 27) { Principal - - - - -		176,000	-	-			
{ Interest - - - - -		1,143	15	7			
		5,831,843	15	7			
BY TEMPORARY ADVANCES REPAID:							
Exchequer Deficiency Bills { Redeemed out of the Revenue - - - - -		9,813,387	10	8			
{ Redeemed by the Sinking Fund (per Act 10 Geo. 4, c. 27) - - - - -		808,000	-	-			
		10,622,287	19	8			
BY BALANCE in the Exchequer on the 31st March 1867 { At the Bank of England (including £. 50,000 of Fortification Money) - - - - -		5,893,691	13				
{ At the Bank of Ireland - - - - -		1,400,459	16	10			
		7,294,151	10	-			
		£. 94,053,403	11	11			

Class I.—PUBLIC INCOME.

Nos. 2, 3, and 4.—ACCOUNTS of the INCOME of *Great Britain and Ireland,*

HEADS of REVENUE.	1. BALANCES and BILLS Outstanding and Advances repayable on 31st March 1866.	2. GROSS RECEIPT.	3. REPAYMENTS, Allowances, Discounts, Drawbacks, Bounties, &c.	4. NET RECEIPT within the Year, after deducting REPAYMENTS, &c.	5. TOTAL INCOME, including BALANCES.
No. 2.—GREAT BRITAIN:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CUSTOMS - - - -	593,620 - 2	21,022,764 6 3	860,999 17 3	20,161,764 9 -	20,755,384 9 2
EXCISE - - - -	1,161,982 16 11	18,169,726 17 7	1,196,082 8 - 1/4	34,870,586 16 10	36,032,569 13 9
STAMPS - - - -		9,026,292 14 3			
TAXES {Land and Assessed - Income and Property		3,498,109 6 8 5,372,540 6 4 1/2			
POST OFFICE - - -	1,063,469 3 11 1/2	4,205,300 11 4	12,225 2 2 1/2	4,193,075 9 1 1/2	5,256,544 13 1
CROWN LANDS - - -	58,671 5 6	432,522 16 5	- - - -	432,522 16 5	491,194 1 11
MISCELLANEOUS - -	- - -	3,037,442 4 -	- - -	3,037,442 4 -	3,037,442 4 -
TOTAL, GREAT BRITAIN } £.	2,877,743 6 6 1/2	64,764,699 2 10 1/2	2,069,307 7 5 1/2	62,695,391 15 4 1/2	65,573,135 1 11
No. 3.—IRELAND:					
CUSTOMS - - - -	62,315 1 5	2,647,828 18 8	510,526 19 9	2,137,301 18 11	2,199,617 - 4
EXCISE - - - -	179,893 4 6	3,536,953 3 11 1/2	174,389 12 6	4,319,656 12 -	4,499,549 16 6
STAMPS - - - -		587,054 15 2 1/2			
TAXES, Income and Property		370,038 5 4 1/2			
POST OFFICE - - -	85,487 5 4	321,835 3 9 1/2	3,336 19 9	318,498 4 - 1/2	403,985 9 4 1/2
MISCELLANEOUS - -	- - -	36,125 11 9	- - -	36,125 11 9	36,125 11 9
TOTAL, IRELAND - £.	327,695 11 3	7,499,835 18 8 1/2	688,253 12 -	6,811,582 6 8 1/2	7,139,277 17 11 1/2
No. 4.—UNITED KINGDOM:					
CUSTOMS - - - -	655,935 1 7	23,670,593 4 11	1,371,526 17 -	22,299,066 7 11	22,955,001 9 6
EXCISE - - - -	1,341,876 1 5	21,706,680 1 6 1/2	1,370,472 - 6 1/2	39,190,243 8 10	40,532,119 10 3
STAMPS - - - -		9,613,347 9 5 1/2			
TAXES {Land and Assessed - Income and Property		3,498,109 6 8 5,742,578 11 8 1/2			
POST OFFICE - - -	1,148,956 9 3 1/2	4,527,135 15 1 1/2	15,562 1 11 1/2	4,511,573 13 2	5,660,530 2 5 1/2
CROWN LANDS - - -	58,671 5 6	432,522 16 5	- - -	432,522 16 5	491,194 1 11
MISCELLANEOUS - -	- - -	3,073,567 15 9	- - -	3,073,567 15 9	3,073,567 15 9
TOTAL, UNITED KINGDOM } £.	3,205,438 17 9 1/2	72,264,535 1 6 1/2	2,757,560 19 5 1/2	69,506,974 2 1	72,712,412 19 10 1/2

Class I.—PUBLIC INCOME.

and of the *United Kingdom*, respectively, for the Year ended 31st March 1867.

6. PAYMENTS out of the Income, in its Progress to the Exchequer.		7. PAYMENTS into the EXCHEQUER.		8. BALANCES and BILLS, and ADVANCES (repayable from Votes), outstanding 31st March 1867.		9. TOTAL DISCHARGE of the INCOME.		10. Vouchers; See Accounts numbered	
				BALANCES, &c.	ADVANCES.			No.	Page.
£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.		
-	-	20,162,000	-	370,182	15 7	20,755,384	9 2	15	23
-	-	17,277,000	-						
-	-	8,848,540	8 4	741,653	9 10	36,032,569	13 9	19	27
-	-	3,468,000	-						
-	-	5,340,407	-						
-	-	4,150,445	3 7	487,735	6 9½	5,256,544	13 1	21	29
97,347	15 9	330,000	-	63,846	6 2	491,194	1 11	25	31
-	-	3,037,442	4 -	-	-	3,037,442	4 -	26	32
97,347	15 9	62,613,834	15 11	1,663,417	18 4½	65,573,135	1 11		
-	-	2,141,000	-	38,502	19 2	2,199,617	- 4	15	23
-	-	3,393,000	-						
-	-	571,459	11 8	137,342	16 9	4,499,549	16 6	19	27
-	-	359,593	-						
-	-	319,554	16 5	28,352	19 2½	403,985	9 4½	21	29
-	-	36,125	11 9	-	-	36,125	11 9	26	32
-	-	6,820,732	19 10	204,198	15 1½	7,139,277	17 11½		
-	-	22,303,000	-	408,685	14 9	22,955,001	9 6	15	23
-	-	20,670,000	-						
-	-	9,420,000	-	878,996	6 7	40,532,119	10 3	19	27
-	-	3,468,000	-						
-	-	5,700,000	-						
-	-	4,470,000	-	516,088	6 -	5,660,530	2 5½	21	29
97,347	15 9	330,000	-	63,846	6 2	491,194	1 11	25	31
-	-	3,073,567	15 9	-	-	3,073,567	15 9	26	32
97,347	15 9	69,434,567	15 9	1,867,616	13 6	72,712,412	19 10½		

Class II.—PUBLIC EXPENDITURE.

No. 5 (A).—AN ACCOUNT of the GROSS PUBLIC INCOME of the UNITED KINGDOM of *Great Britain* and ACTUAL ISSUES within the same Periods, including the Expenditure for Collection and Management defrayed by the several and of the ADVANCES and RE-

I N C O M E.	In the Year ended 30th June 1866.		In the Year ended 30th September 1866.		In the Year ended 31st December 1866.		In the Year ended 31st March 1867.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Customs - - - - -	21,369,000	- -	21,621,000	- -	21,915,000	- -	22,303,000	- -
Excise - - - - -	20,067,000	- -	20,255,000	- -	20,616,000	- -	20,670,000	- -
Stamps - - - - -	9,553,000	- -	9,356,000	- -	9,291,000	- -	9,420,000	- -
Taxes (Land and Assessed) - - - - -	3,421,000	- -	3,422,000	- -	3,463,000	- -	3,468,000	- -
Property Tax - - - - -	5,777,000	- -	5,595,000	- -	5,458,000	- -	5,700,000	- -
Post Office - - - - -	4,350,000	- -	4,365,000	- -	4,375,000	- -	4,470,000	- -
Crown Lands (Net) - - - - -	321,000	- -	322,000	- -	327,000	- -	330,000	- -
Miscellaneous, viz.:								
Produce of the Sale of Old Stores, and other Military and Naval Extra Receipts - - - - -	595,881	12 11	613,493	18 2	731,449	14 6	786,848	- 5
Amount received from the Revenues of India on account of the Effective and Non-effective Charges of British Troops serving in that country - - - - -	867,500	- -	1,007,500	- -	827,500	- -	810,000	- -
Ditto - - ditto - - - Arrears	254,324	17 3	254,324	17 3	254,324	17 3	—	
Allowance out of Profits of Issue received from the Bank of England, per Act 24 Vict. c. 3 - - - - -	132,498	10 11	132,498	10 11	132,498	10 11	132,498	10 11
Miscellaneous Receipts, including Imprest and other Moneys	595,518	19 6	593,612	18 11	472,176	18 8	594,037	4 5
China War Indemnity - - - - -	422,712	- -	422,712	- -	422,712	- -	250,184	- -
New Zealand Bonds, per Act 29 & 30 Vict. c. 104 - - -	- - -	-	500,000	- -	500,000	- -	500,000	- -
TOTAL GROSS INCOME - - - £.	67,726,436	- 7	68,460,142	5 3	68,785,662	1 4	69,434,567	15 9

No. 5 (B).—AN ACCOUNT of the NET PUBLIC INCOME of the UNITED KINGDOM of *Great Britain* and *Ireland*, in the for Collection and Management defrayed by the several Revenue Departments), and of the ACTUAL ISSUES within and of the ADVANCES and

I N C O M E.	In the Year ended 30th June 1866.		In the Year ended 30th September 1866.		In the Year ended 31st December 1866.		In the Year ended 31st March 1867.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Customs - - - - -	20,379,140	18 2	20,625,666	12 3	20,916,381	3 -	21,302,534	15 4
Excise - - - - -	19,132,087	7 10	19,313,087	7 10	19,679,087	7 10	19,699,087	7 10
Stamps - - - - -	9,426,675	1 7	9,225,375	1 7	9,158,375	1 7	9,263,730	14 10
Taxes (Land and Assessed) - - - - -	3,243,212	16 1	3,244,212	16 1	3,286,212	16 1	3,288,212	16 1
Property Tax - - - - -	5,549,498	- -	5,385,498	- -	5,283,498	- -	5,526,498	- -
Post Office - - - - -	2,172,105	4 7	2,138,228	10 -	2,121,555	11 8	2,126,978	12 3
Crown Lands - - - - -	321,000	- -	322,000	- -	327,000	- -	330,000	- -
Miscellaneous, viz.:								
Produce of the Sale of Old Stores, and other Military and Naval Extra Receipts - - - - -	595,881	12 11	613,493	18 2	731,449	14 6	786,848	- 5
Amount received from the Revenues of India on account of the Effective and Non-effective Charges of British Troops serving in that Country - - - - -	867,500	- -	1,007,500	- -	827,500	- -	810,000	- -
Ditto - - ditto - - - Arrears	254,324	17 3	254,324	17 3	254,324	17 3	—	
Allowance out of Profits of Issue received from the Bank of England, per Act 24 Vict. c. 3 - - - - -	132,498	10 11	132,498	10 11	132,498	10 11	132,498	10 11
Miscellaneous Receipts, including Imprest and other Moneys	595,518	19 6	593,612	18 11	472,176	18 8	594,037	4 5
China War Indemnity - - - - -	422,712	- -	422,712	- -	422,712	- -	250,184	- -
New Zealand Bonds, per Act 29 & 30 Vict. c. 104 - - -	- - -	-	500,000	- -	500,000	- -	500,000	- -
TOTAL NET INCOME - - - £.	63,092,155	8 10	63,778,210	13 -	64,112,772	1 6	64,610,610	2 1

Class II.—PUBLIC EXPENDITURE.

Ireland, in the Years ended 30th June 1866, 30th September 1866, 31st December 1866, and 31st March 1867, and of the Revenue Departments, exclusive of the Sums applied to the Redemption of FUNDED or paying off UNFUNDED DEBT, PAYMENTS for LOCAL WORKS, &c.

EXPENDITURE.	In the Year ended 30th June 1866.		In the Year ended 30th September 1866.		In the Year ended 31st December 1866.		In the Year ended 31st March 1867.		No. Acct.
Debt:	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
Interest and Management of the Permanent Debt -	23,507,061	- 10	23,489,481	6 4	23,431,712	11 1	23,416,490	14 5	} 28
Terminable Annuities -	2,376,530	15 1	2,372,835	1 11	2,391,422	9 7	2,378,164	2 3	
Interest of Exchequer Bonds -	47,250	-	67,250	-	67,250	-	87,250	-	} 30
Ditto - Exchequer Bills -	237,402	8 11	196,727	3 11	208,122	8 4	199,274	19 1	
Ditto - Deficiency Bills -	-	-	447	18 4	597	18 4	597	18 4	
Consolidated Fund Charges:									
Civil List -	407,382	- 1	406,570	15 1	406,618	15 -	407,052	10 -	31
Annuities and Pensions -	292,596	8 3	281,331	12 9	273,447	- 7	279,873	13 1	32
Salaries and Allowances -	156,518	- 4	154,127	18 10	152,620	19 11	152,417	8 2	33
Diplomatic Salaries and Pensions -	173,593	12 10	175,877	6 1	177,217	7 6	178,205	17 6	34
Courts of Justice -	675,651	11 8	677,420	2 5	679,803	5 4	678,568	10 9	35
Miscellaneous Charges -	160,074	- 7	184,004	6 3	173,105	14 8	168,212	15 1	36
Supply Services:									
Army -	14,200,540	9 2	14,190,540	9 2	14,050,540	9 2	14,675,540	9 2	} 46
Navy -	10,397,505	4 2	9,966,101	4 2	10,626,101	4 2	10,676,101	4 2	
New Zealand War -	764,829	-	764,829	-	764,829	-	-	-	
Miscellaneous Civil Services -	7,895,547	1 7	7,700,708	9 11	7,896,623	14 7	7,812,694	9 1	
Salaries, Superannuations, &c., of Customs and Inland Revenue -	2,456,385	16 4	2,455,160	2 3	2,419,445	11 6	2,480,936	5 11	
Ditto - ditto - Post Office -	2,177,894	15 5	2,226,771	10 -	2,253,444	8 4	2,343,021	7 9	
Post Office Packet Service -	840,403	13 -	866,867	-	881,867	-	815,993	13 9	
Marriage Portion of Princess Helena -	-	-	30,000	-	30,000	-	30,000	-	
TOTAL ORDINARY EXPENDITURE - - - £.	66,767,165	18 3	66,207,051	7 5	66,884,769	18 1	66,780,395	18 6	
Add—Expenses of Fortifications (26 & 27 V. c. 80, &c.) -	600,000	- -	400,000	- -	550,000	- -	450,000	- -	
EXCESS of INCOME over EXPENDITURE (including Fortifications) - - - £.	359,270	2 4	1,853,090	17 10	1,350,892	3 3	2,204,171	17 3	
	£.	67,7 26,486 - 7	£.	68,460,142 5 3	£.	68,785,662 1 4	£.	69,484,567 15 9	

Years ended 30th June 1866, 30th September 1866, 31st December 1866, and 31st March 1867 (after abating the Expenditure the same Periods, exclusive of the Sums applied to the Redemption of FUNDED or paying off UNFUNDED DEBT, REPAYMENTS for LOCAL WORKS, &c.

EXPENDITURE.	In the Year ended 30th June 1866.		In the Year ended 30th September 1866.		In the Year ended 31st December 1866.		In the Year ended 31st March 1867.		No. of Acct.
Debt:	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
Interest and Management of the Permanent Debt -	23,507,061	- 10	23,489,481	6 4	23,431,712	11 1	23,416,490	14 5	} 28
Terminable Annuities -	2,376,530	15 1	2,372,835	1 11	2,391,422	9 7	2,378,164	2 3	
Interest of Exchequer Bonds -	47,250	-	67,250	-	67,250	-	87,250	-	} 30
Ditto - Exchequer Bills -	237,402	8 11	196,727	3 11	208,122	8 4	199,274	19 1	
Ditto - Deficiency Bills -	-	-	447	18 4	597	18 4	597	18 4	
Consolidated Fund Charges:									
Civil List -	407,382	- 1	406,570	15 1	406,618	15 -	407,052	10 -	31
Annuities and Pensions -	292,596	8 3	281,331	12 9	273,447	- 7	279,873	13 1	32
Salaries and Allowances -	156,518	- 4	154,127	18 10	152,620	19 11	152,417	8 2	33
Diplomatic Salaries and Pensions -	173,593	12 10	175,877	6 1	177,217	7 6	178,205	17 6	34
Courts of Justice -	675,651	11 8	677,420	2 5	679,803	5 4	678,568	10 9	35
Miscellaneous Charges -	160,074	- 7	184,004	6 3	173,105	14 8	168,212	15 1	36
Supply Services:									
Army -	14,200,540	9 2	14,190,540	9 2	14,050,540	9 2	14,675,540	9 2	} 46
Navy -	10,397,505	4 2	9,966,101	4 2	10,626,101	4 2	10,676,101	4 2	
New Zealand War -	764,829	-	764,829	-	764,829	-	-	-	
Miscellaneous Civil Services -	7,895,547	1 7	7,700,708	9 11	7,896,623	14 7	7,812,694	9 1	
Post Office Packet Service -	840,403	13 -	866,867	-	881,867	-	815,993	13 9	
Marriage Portion of Princess Helena -	-	-	30,000	-	30,000	-	30,000	-	
TOTAL ORDINARY EXPENDITURE (Net) - - - £.	62,132,885	6 6	61,525,119	15 2	62,211,879	18 3	61,956,438	4 10	
Add—Expenses of Fortifications (26 & 27 V. c. 80, &c.) -	600,000	- -	400,000	- -	550,000	- -	450,000	- -	
EXCESS of INCOME over EXPENDITURE (including Fortifications) - - - £.	359,270	2 4	1,853,090	17 10	1,350,892	3 3	2,204,171	17 3	
	£.	63,092,155 8 10	£.	63,778,210 13 -	£.	64,112,772 1 6	£.	64,610,610 2 1	

No. 6.—AN ACCOUNT of the BALANCES of the PUBLIC MONEY remaining in the EXCHEQUER on the 31st day of March 1866, the amount of Money raised by additions to the FUNDED or UNFUNDED DEBT, and the amount applied towards the redemption of FUNDED or paying off UNFUNDED DEBT, in the Year ended the 31st day of March 1867; the total amount of ADVANCES and REPAYMENTS on account of LOCAL WORKS, &c., in the same period, with the difference accruing thereon; and the BALANCES in the EXCHEQUER on the 31st day of March 1867.

BALANCES in the Exchequer (At the Bank of England quer on the 31st March 1866		£.	s.	d.	Issued to the Commissioners for the Reduction of the National Debt, to be applied to the Redemption of Debt, per Act 10 Geo. 4, c. 27		£.	s.	d.	£.	s.	d.
{ At the Bank of Ireland -		1,122,323	16	11	-		1,559,627	8	5			
Money raised in the Year ended 31st March 1867:					Deduct,—Amount applied in redemption of Deficiency Bills -		808,900	-	-	750,727 8 5		
TERMINABLE DEBT:					Exchequer Bills (dated 11 June 1861), exchanged for new Bills -		2,581,000	-	-			
By the creation of TERMINABLE ANNUITIES, per Acts 27 & 28 Vict. c. 109, and 28 & 29 Vict. c. 61 (to provide for the Expense of constructing cer- tain Fortifications), to expire on the 5th April 1885, as follows:—					Ditto - ditto (dated 11 March 1862), exchanged for new Bills -		2,156,300	-	-	4,737,300 - -		
14 April 1866, for - 11,100 { Annuity com- mencing 6 April 1866.		150,000 - -			Exchequer Bills paid off in Money (including £. 126,200 for Bills paid in as Revenue) -		-	-	-	919,500 - -		
17 Oct. " - 15,075 {		200,000 - -			ADVANCES for the Purchase of Bullion, and for Local Works, &c. (including £. 150,000 for Manufac- turing Districts) -		-	-	-	2,001,045 15 4		
5 Dec. " - 11,250 {		150,000 - -			ADVANCES for New Courts of Justice -		-	-	-	438,000 - -		
Total Annuities } £. 37,425					BALANCES in the Exchequer { At the Bank of England on the 31st March 1867 - { At the Bank of Ireland		+ 5,893,691	13	2			
UNFUNDED DEBT:							1,400,439	16	10	7,294,151 10 -		
EXCHEQUER BILLS, dated 11 June 1866, issued per Act 24 Vict. c. 5 (in exchange for Bills dated 11 June 1861) -		2,581,000 - -			† Including £. 50,000 of the Money raised for Fortifications.					£.		
Ditto - ditto - ditto - (to replace, in part, Bills dated 11 June 1861, paid off in Money) -		865,500 - -								16,200,724 13 9		
Ditto - ditto, dated 11 March 1867, issued per Act 24 Vict. c. 5 (in exchange for Bills dated 11 March 1862) -		2,156,300 - -										
REPAYMENTS on account of ADVANCES for the Pur- chase of Bullion, and for Local Works, &c. -		-										
REPAYMENTS on account of ADVANCES for New Courts of Justice -		-										
Excess of Income over Total Expenditure in the year ended 31st March 1867 -		-										
* No balance remaining of the Money raised for Fortifications.												

No. 7.—AN ACCOUNT of the TOTAL REVENUE of *Great Britain and Ireland*, in the Year ended 31st March 1867, after deducting the Repayments, Allowances, Discounts, Drawbacks, and Bounties in the nature of Drawbacks; together with an Account of the PUBLIC EXPENDITURE of the United Kingdom, exclusive of the Sums applied to the Reduction of the National Debt, within the same Period.

HEADS OF REVENUE.		NET RECEIPT, as per Account No. 4, (Column 4), page 10.		AMOUNT.		No. of Account.	HEADS OF EXPENDITURE.		AMOUNT.	
		£.	s. d.	£.	s. d.				£.	s. d.
Balances and Bills and Advances repayable from Votes, outstanding on the 31st March 1866		-	-	3,205,438	17 9½	13	Payments out of the Income of Crown Lands in its progress to the Exchequer		97,347	15 9
Customs	-	22,299,066	7 11	39,190,243	8 10	28	{ Interest and Management of the Permanent } Debt		23,416,490	14 5
Excise	-	-	-			28	{ Terminable Annuities } Interest of Exchequer Bonds		2,378,164	2 3
Stamps	-	-	-			30	{ Ditto - Exchequer Bills } Ditto - Exchequer Deficiency Bills		87,250	-
Taxes (Land and Assessed)	-	-	-			30	{ Ditto - Exchequer Deficiency Bills } Ditto - Exchequer Deficiency Bills		199,274	19 1
Income and Property Tax	-	4,511,573	13 2	69,506,974	2 1	31	{ Civil List } Annuities and Pensions		597	18 4
Post Office	-	432,522	16 5			32	{ Annuities and Pensions } Salaries and Allowances		407,052	10 -
Crown Lands	-	3,073,567	15 9			33	{ Diplomatic Salaries and Pensions } Courts of Justice		279,873	13 1
Miscellaneous	-	-	-			34	{ Courts of Justice } Miscellaneous Charges		152,417	8 2
Deduct,—Balances and Bills, outstanding on the 31st March 1867		1,867,616	13 6	72,712,412	19 10½	35	{ Army } Navy		178,205	17 6
Advances repayable from Votes of Parliament, outstanding on the 31st March 1867		1,312,880	14 10½	3,180,497	8 4½	36	{ Miscellaneous Civil Services } Salaries, Superannuations, &c. of Customs and Inland Revenue		678,568	10 9
Mem. :—		-	-			36	{ Ditto - ditto } Post Office Packet Service		168,312	13 1
Excess of Income, as per contra		2,204,171	17 3			46	{ Marriage Portion of the Princess Helena } Total Ordinary Expenditure		14,675,540	9 2
Balances, Bills, &c., 31 March 1866	-	£. 3,205,438	17 9½			46	{ Expenses of Fortifications (per Act 27 & 28 Vict. c. 109) } Excess of Income over Expenditure		10,676,101	4 2
Balances, Bills, &c., 31 March 1867	-	£. 3,180,497	8 4½	-	-	36	{ Excess of Income over Expenditure } Total Ordinary Expenditure		7,812,694	9 1
Actual Excess of Income over Expenditure	-	£.	-	24,941	9 5	36	{ Excess of Income over Expenditure } Total Ordinary Expenditure		2,480,936	5 11
		-	-	2,179,230	7 10	36	{ Expenses of Fortifications (per Act 27 & 28 Vict. c. 109) } Excess of Income over Expenditure		2,343,021	7 9
		-	-	-	-	36	{ Excess of Income over Expenditure } Total Ordinary Expenditure		815,993	13 9
		-	-	-	-	36	{ Excess of Income over Expenditure } Total Ordinary Expenditure		30,000	-
		-	-	-	-	36	{ Excess of Income over Expenditure } Total Ordinary Expenditure		38,834,287	9 10
		-	-	-	-	36	{ Excess of Income over Expenditure } Total Ordinary Expenditure		66,877,748	14 3
		-	-	-	-	36	{ Excess of Income over Expenditure } Total Ordinary Expenditure		450,000	-
		-	-	-	-	36	{ Excess of Income over Expenditure } Total Ordinary Expenditure		67,327,748	14 3
		-	-	-	-	36	{ Excess of Income over Expenditure } Total Ordinary Expenditure		2,204,171	17 3
		-	-	-	-	36	{ Excess of Income over Expenditure } Total Ordinary Expenditure		69,531,915	11 6

Class III.—CONSOLIDATED FUND.

No. 8.—AN ACCOUNT of the INCOME of the CONSOLIDATED FUND arising in the UNITED KINGDOM, in the Year ended 31st March 1867, and of the Actual Payments on Account of the Consolidated Fund within the same Period.

No. of Account.		£. s. d.			No. of Account.	HEADS OF PAYMENT.	£. s. d.		
1	Total Income applicable to the Consolidated Fund - - }	69,434,567	15	9	28	Interest and Management of the Debt - - - - }	25,794,654	16	8
1	Money raised by the creation of Annuities, per Acts 27 & 28 Vict. c. 109, and 28 & 29 Vict. c. 61 - - - }	500,000	-	-	41	Sinking Fund, per Act 10 Geo. 4, c. 27 - - - }	1,559,627	8	5
					30	Interest of Unfunded Debt - - - }	287,122	17	5
1	Money raised by the issue of Exchequer Bills to replace Bills paid off in Money - }	865,500	-	-	31 to 36	Civil List, and other ordinary Charges on the Consolidated Fund - - }	1,864,330	14	7
27	Repayments on account of Advances made for the Purchase of Bullion, and for Local Works, &c. - - - }	1,679,438	9	3	36	Expenses of Fortifications, per Act 27 & 28 Vict. c. 109 - - - }	450,000	-	-
1	Ditto, ditto for New Courts of Justice - - - }	363,000	-	-	37	Advances for Purchase of Bullion, and for Local Works, &c. - - }	2,061,045	15	4
41	Amount of Sinking Fund applied in redemption of Deficiency Bills - - - - }	808,900	-	-	1	Exchequer Bills paid off - - - }	919,500	-	-
						£.	32,936,281	12	5
						Surplus - { viz. £. 39,272,287 9 10 and 1,442,837 2 9 }	40,715,124	12	7
	£.	73,651,406	5	-		£.	73,651,406	5	-

No. 9.—AN ACCOUNT of the MONEYS applicable to the Payment of the CONSOLIDATED FUND of the UNITED KINGDOM, in the Year ended 31st March 1867, and of the several Charges which have become due thereon in the same Year, including the Amount of Exchequer Deficiency Bills charged upon the said Fund at the Commencement of the Year.

	£.	s.	d.	HEADS OF CHARGE.	£.	s.	d.
Total Income paid to the Consolidated Fund in the United Kingdom - }	69,434,567	15	9	Interest and Management of the Debt - - - }	25,836,135	14	1
Money raised by the creation of Annuities, per Acts 27 & 28 Vict. c. 109, and 28 & 29 Vict. c. 61 - - }	500,000	-	-	Sinking Fund, per Act 10 Geo. 4, c. 27 - - }	1,225,297	3	6
Money raised by the issue of Exchequer Bills to replace Bills paid off in Money - - - }	865,500	-	-	Interest of Unfunded Debt - - }	287,122	17	5
Repayments on account of Advances for the Purchase of Bullion, and for Local Works, &c. - - - }	1,679,438	9	3	Civil List and other ordinary charges on the Consolidated Fund - - }	1,862,214	18	6
Ditto ditto for New Courts of Justice -	363,000	-	-	Expenses of Fortifications, per Act 27 & 28 Vict. c. 109 - - - }	450,000	-	-
Amount of Sinking Fund applied in redemption of Deficiency Bills - }	808,900	-	-	Advances for Purchase of Bullion, and for Local Works, &c. - - }	2,061,045	15	4
Surplus beyond the Charge to the 31st March 1866, in Ireland - - - }	542,704	16	2	Exchequer Bills paid off - - - }	919,500	-	-
				£.	32,641,316	8	10
				Surplus { viz. £. 39,272,287 9 10 and - 147,742 12 11 }	39,420,030	2	9
				Exchequer Bills issued to make good the deficiency of the Consolidated Fund in Great Britain at the commencement of the Year - }	2,132,764	9	7
£.	74,194,111	1	2	£.	74,194,111	1	2

No. 10.—GENERAL ABSTRACT of the SUMS voted for the CHARGES of COLLECTION of the PUBLIC INCOME of the UNITED KINGDOM, for the Expense of the POST OFFICE PACKET SERVICE, and for SUPERANNUATIONS of the REVENUE DEPARTMENTS, for the Year ended 31st March 1867, of the Sums Expended, and of the Balances unexpended out of the Grants for those Services for the said Year.

HEADS OF SERVICE.	EXPENDITURE.	AMOUNTS VOTED.	EXPENDED MORE OR LESS THAN VOTES.	
			MORE.	LESS.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CUSTOMS:				
Salaries and Expenses of the Customs } Department - - - - - }	784,452 14 9	798,493 - -	- - -	14,040 5 3
INLAND REVENUE:				
Salaries and Expenses of the Inland } Revenue Department - - - }	1,318,277 17 5	1,309,645 - -	8,632 17 5	—
POST OFFICE:				
Post Office Services, and Collection of } the Revenue - - - - - }	2,354,367 3 10½	2,436,016 - -	- - -	81,648 16 1½
PACKET SERVICE:				
Expenses of the Post Office Packet Ser- } vice - - - - - }	822,253 13 8	821,164 - -	1,089 13 8	—
SUPERANNUATIONS OF REVENUE DEPARTMENTS:				
Superannuations and Compensation Al- } lowances, &c., in the Departments of } Customs, Inland Revenue, and Post } Office - - - - - }	463,419 4 7	473,544 - -	- - -	10,124 15 5
£.	5,742,770 14 3¾	5,838,862 - -	9,722 11 1	105,813 16 9½
WOODS, FORESTS, AND LAND REVENUES:				
Class II.—CIVIL SERVICE ESTIMATES:				
Salaries and Expenses of the Office of } Woods, &c. - - - - - }	27,911 4 5	28,815 - -	- - -	903 15 7
£.	5,770,681 18 8½	5,867,677 - -		
Deficiencies to be provided for - - - - -	- - -	£.	9,722 11 1	
Balance of Votes unexpended - - - - -	- - -	- - -	£.	106,717 12 4½

No. 11.—GENERAL ABSTRACT of PAYMENTS out of the PUBLIC INCOME of the UNITED KINGDOM, in its Progress to the Exchequer, for the Year ended 31st March 1867.

WOODS, FORESTS, AND LAND REVENUES (*Vide* Account No. 13, p. 20) - £.97,347. 15s. 9d.

No. 12.—AN ACCOUNT, in detail, of the SUMS expended for CHARGES of COLLECTION of the several Branches of the PUBLIC REVENUE of the UNITED KINGDOM, for the Expense of the POST OFFICE PACKET SERVICE, and for SUPERANNUATIONS of the REVENUE DEPARTMENTS, in the Year ended 31st March 1867, compared with the Sums estimated.

HEADS OF SERVICE.	EXPENDITURE.	ESTIMATE.	Expended More or Less than Estimate.	
			More.	Less.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CUSTOMS:				
SALARIES AND EXPENSES, &c.:				
Salaries of, and Allowances to, the Board and Officers of the Superintending Establishment at the Custom House in Thames street, including Travelling Expenses and the Pay of Extra Clerks	89,825 12 4	91,660 — —	— — —	1,834 7 8
Salaries of, and Allowances to, the Officers on the Establishment of the Port of London, the Pay of Extra and Glut Officers, and Incidental Charges —	254,919 5 8	258,923 — —	— — —	4,003 14 4
Salaries of, and Allowances to, the Officers on the Establishment of the Port of Liverpool, the Pay of Extra and Glut Officers, and Incidental Charges —	108,802 3 2	107,040 — —	1,762 3 2	—
Salaries of, and Allowances to, the Officers at the other Ports and Creeks in the United Kingdom, and at the Inland Bonding Towns, the Pay of Extra and Glut Officers, and Incidental Charges —	323,622 13 8	324,570 — —	— — —	947 6 4
Law Charges, Subsistence of Prisoners, Rewards for the capture of Smugglers, Rewards for Seizures, and on account of Penalties recovered, and Expenses on account of Seizures —	3,684 17 3	11,300 — —	— — —	7,615 2 9
Expenses incurred by the Customs Department in the conduct of Suits and Prosecutions, or in otherwise carrying into effect certain Provisions of the Merchant Shipping Act, 17 & 18 Vict. c. 104 —	3,598 2 8	5,000 — —	— — —	1,401 17 4
£.	784,452 14 9	798,493 — —	1,762 3 2	15,802 8 5
INLAND REVENUE:				
Salaries of, and Allowances to, the Board and Officers of the Establishment —	864,792 16 5	856,547 — —	8,245 16 5	—
Salaries to Distributors of Stamps and Collectors of Taxes in Scotland —	15,017 — —	15,020 — —	— — —	3 — —
Poundage to Distributors of Stamps —	48,544 3 8	50,000 — —	— — —	1,455 16 4
Poundage to Clerks to Local Commissioners of Taxes, and to Collectors and Assessors —	206,273 14 5	202,000 — —	4,273 14 5	—
Expenses of the Receiving Officers in collecting the Duties —	16,003 6 8	16,000 — —	3 6 8	—
Purchase of Buildings —	12,467 10 3	12,000 — —	467 10 3	—
Repairs of Buildings —	4,123 3 3	3,000 — —	1,123 3 3	—
Printing Permits and Card Wrappers —	957 17 8	2,000 — —	— — —	1,042 2 4
Rents, Rates, and Taxes —	15,918 — 5	16,000 — —	— — —	81 19 7
Postage and Carriage of Books and Parcels —	22,052 — 4	20,000 — —	2,052 — 4	—
Rewards to Officers —	10,656 4 9	11,000 — —	— — —	343 15 3
Expenses of Metropolitan Hackney Carriages, per Act 16 & 17 Vict. c. 33 —	12,100 — —	12,100 — —	—	—
Printing and Gumming Receipt, Draft, and Foreign Bills of Exchange Stamps, &c., and Paper for the same —	5,869 9 5	5,000 — —	869 9 5	—
Miscellaneous Expenses —	78,725 5 11	84,200 — —	— — —	5,474 14 1
£.	1,313,500 13 2	1,304,867 — —	17,035 — 9	8,401 7 7
Sum granted to make good the Deficiency of the Vote of 1864-5 —	4,777 4 3	4,778 — —	— — —	— 15 9
£.	1,318,277 17 5	1,309,645 — —	17,035 — 9	8,402 3 4

No. 12.—Sums expended for the Charges of Collection of the Public Revenue of the United Kingdom—*continued.*

HEADS OF SERVICE.	EXPENDITURE.	ESTIMATE.	Expended More or Less than Estimate.			
			More.		Less.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
POST OFFICE:						
Chief Offices in London, Dublin, and Edinburgh - - - - -	597,636 4 6½	577,100 - -	20,536 4 6½		—	
Surveyors, United Kingdom - - -	41,442 13 9	41,925 - -	- - -		482 6 3	
Provincial Establishments: - - -						
England and Wales - - - - -	521,373 19 6½	523,245 - -	- - -		1,871 - 5½	
Ireland - - - - -	57,399 19 5	57,507 - -	- - -		107 - 7	
Scotland - - - - -	79,968 9 10	79,516 - -	452 9 10		—	
Establishments in the Colonies and Agents Abroad - - - - -	14,142 9 1½	13,209 - -	933 9 1½		—	
Conveyance of Mails, United Kingdom -	778,826 9 9½	763,462 - -	15,364 9 9½		—	
Buildings and Repairs - - ditto -	223,963 16 6	348,832 - -	- - -		124,868 3 6	
Manufacture of Postage Labels - - -	39,613 1 4½	31,220 - -	8,393 1 4½		—	
£.	2,354,367 3 10½	2,436,016 - -	45,679 14 8½		127,328 10 9½	
PACKET SERVICE:						
Contracts - - - - -	813,386 15 4	813,223 - -	163 15 4		—	
Allowances to Government Agents on board Mail Packets, and other Expenses - - - - -	8,866 18 4	7,941 - -	925 18 4		—	
£.	822,253 13 8	821,164 - -	1,089 13 8		—	
SUPERANNUATIONS OF REVENUE DEPARTMENTS:						
CUSTOMS:						
Superannuation Allowances - - -	91,910 7 11	95,359 - -	- - -		3,448 12 1	
Compensation Allowances - - -	67,629 6 4	66,337 - -	1,292 6 4		—	
Pensions and Gratuities - - -	575 2 5	548 - -	27 2 5		—	
* COAST GUARD and REVENUE CRUISERS:						
Superannuation Allowances - - -	33,419 7 1	35,670 - -	- - -		2,250 12 11	
Compensation Allowances - - -	1,515 9 10	952 - -	563 9 10		—	
Pensions and Gratuities - - -	4,192 16 -	4,393 - -	- - -		200 4 -	
COLONIES:						
Superannuation Allowances - - -	3,346 3 10	3,545 - -	- - -		198 16 2	
Compensation Allowances - - -	8,733 15 5	10,096 - -	- - -		1,362 4 7	
£.	211,322 8 10	216,000 - -	1,882 18 7		7,460 9 9	
INLAND REVENUE:						
Superannuation Allowances - - -	156,362 16 5	153,302 - -	3,060 16 5		—	
Compensation Allowances - - -	21,539 4 4	27,242 - -	- - -		5,702 15 8	
Pensions and Gratuities - - -	6,298 18 11	7,100 - -	- - -		801 1 1	
£.	184,200 19 8	187,644 - -	3,060 16 5		6,503 16 9	
POST OFFICE:						
Superannuation Allowances - - -	63,613 8 10	65,778 13 4	- - -		2,165 4 6	
Compensation Allowances - - -	4,232 7 3	3,221 6 8	1,061 - 7		—	
£.	67,895 16 1	69,000 - -	1,061 - 7		2,165 4 6	
TOTAL SUPERANNUATIONS - - £.	463,419 4 7	473,544 - -	6,004 15 7		16,129 11 -	

* The expenses under this head are for allowances granted to officers of the Coast Guard Service prior to the transfer of that service to the Naval Department (in 1857). All expenses of this nature which have arisen subsequently to the transfer are charged in the Accounts for Naval Services.

No. 12.—Sums expended for the Charges of Collection of the Public Revenue of the United Kingdom—*continued*.

HEADS OF SERVICE.	EXPENDITURE.	ESTIMATE.	Expended More or Less than Estimate.	
			More.	Less.
WOODS, FORESTS, AND LAND REVENUES:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
(Class II.—CIVIL SERVICE ESTIMATES:)				
Salaries, &c. - - - - -	15,420 8 4	16,213 - -	- - -	792 11 8
Allowances to Clerks for extra duty -	1 9 -	- - -	1 9 -	-
Pay of persons temporarily employed -	1,428 2 5	1,444 - -	- - -	15 17 7
Legal Expenses - - - - -	10,390 12 7	10,593 - -	- - -	202 7 5
Contingencies - - - - -	670 12 1	565 - -	105 12 1	-
TOTAL - - - £.	27,911 4 5	28,815 - -	107 1 1	1,010 16 8

SUMMARY OF TOTALS.

CUSTOMS - - - - -	784,452 14 9	798,493 - -	1,762 3 2	15,802 8 5
INLAND REVENUE - - -	1,318,277 17 5	1,309,645 - -	17,035 - 9	8,402 3 4
POST OFFICE - - - - -	2,354,367 3 10 $\frac{1}{4}$	2,436,016 - -	45,679 14 8 $\frac{1}{4}$	127,328 10 9 $\frac{1}{4}$
PACKET SERVICE - - - -	822,253 13 8	821,164 - -	1,089 13 8	-
SUPERANNUATIONS, &c. - -	463,419 4 7	473,544 - -	6,004 15 7	16,129 11 -
£.	5,742,770 14 3 $\frac{1}{4}$	5,838,862 - -	71,571 7 10 $\frac{1}{4}$	167,662 13 6 $\frac{1}{4}$
WOODS, FORESTS, AND LAND REVENUES - - - - }	27,911 4 5	28,815 - -	107 1 1	1,010 16 8
£.	5,770,681 18 8 $\frac{3}{4}$	5,867,677 - -	71,678 8 11 $\frac{1}{4}$	168,673 10 2 $\frac{1}{4}$

Net Balance - - - - - £. 96,995 1 3 $\frac{1}{4}$

Add—Excess of Expenditure on Votes for Inland Revenue and Packet Service - 9,722 11 1

TOTAL unexpended Balances on the other Votes (as at p. 17) - - - £. 106,717 12 4 $\frac{1}{4}$

No. 13.—AN ACCOUNT of PAYMENTS out of the PUBLIC INCOME of the UNITED KINGDOM, in its Progress to the Exchequer, for the Year ended 31st March 1867.

WOODS, FORESTS, and LAND REVENUES:	£. s. d.
Payments as per detailed Accounts, Nos. 23 and 24, page 30: viz.—	
Charges of Collection - - - - -	16,859 8 8
Other Charges - - - - -	80,488 7 1
TOTAL - - - £.	97,347 15 9

No. 14.—AN ACCOUNT of the GROSS RECEIPT and NET PRODUCE of the REVENUE of CUSTOMS in the UNITED KINGDOM, distinguishing *Great Britain and Ireland*, in the Year ended 31st March 1867; showing the Amount collected on each Article usually contributing £.1,000 or more to the Annual Revenue of the United Kingdom; and also the Amount of Payments out of the Gross Receipt during the said Year, for Drawbacks, and for Allowances on Over-Entries, Damages, &c.

LIST OF ARTICLES.	GROSS RECEIPT.						PAYMENTS OUT OF THE GROSS RECEIPT.						NET PRODUCE.											
	Great Britain.			Ireland.			United Kingdom.			DRAWBACKS.			REPAYMENTS on Over-Entries, &c.			Great Britain.			Ireland.			United Kingdom.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	2,654	5	3	-	-	-	2,654	5	3	-	-	-	14	8	-	2,639	17	3	-	-	-	2,639	17	3
Beer, Spruce	-	-	-	-	-	-	-	-	-	-	-	-	353	17	11	111,740	13	2	-	-	-	111,740	13	2
Chicory	-	-	-	-	-	-	112,094	11	1	-	-	-	-	-	-	20,498	7	2	613	1	5	21,111	8	7
Cocoa, Cocoa Husks, and Chocolate	20,539	16	2	641	-	9	21,180	16	11	-	-	-	41	9	-	388,505	6	4	8,684	19	3	397,190	5	7
Coffee	391,983	7	6	8,694	18	9	400,678	6	3	3,212	1	9	265	19	5	661,275	5	7	136,363	16	8	797,639	2	3
Corn, Meal and Flour	667,170	12	7	137,845	18	3	805,016	10	10	-	-	-	5,895	7	-	274,023	5	9	1,507	12	1	275,530	17	10
Currents	274,522	4	10	1,510	14	7	276,032	19	5	-	-	-	498	19	1	26,810	13	6	106	17	5	26,917	10	11
Figs	27,098	14	-	119	14	3	27,218	8	3	-	-	-	288	-	6	699	12	7	-	-	-	699	12	7
Ginger, Preserved	706	11	1	-	-	-	706	11	1	-	-	-	6	18	6	3,482	15	6	86	8	4	3,569	3	10
Pepper	3,530	5	8	87	-	11	3,617	6	7	-	-	-	47	10	2	3,460	9	6	17	2	-	3,477	11	6
Plate, Gold and Silver	3,625	7	3	17	2	-	3,642	9	3	-	-	-	164	17	9	2,142	-	5	95	19	8	2,238	-	4
Plums, Dried or Preserved, French Plums and Prunelles	2,162	7	-	108	10	6	2,270	17	6	-	-	-	20	6	4	2,726	17	7	28	12	11	2,755	10	6
Prunes	2,733	2	10	33	7	9	2,766	10	7	-	-	-	6	5	3	106,264	18	11	2,520	12	5	108,785	11	4
Raisins	106,811	6	4	2,579	10	8	109,390	17	-	-	-	-	546	7	5	2,695	8	11	-	-	-	2,695	8	11
Sago	2,711	4	11	-	-	-	2,711	4	11	-	-	-	15	16	-	414	12	3	21	18	7	436	10	10
Ships, Foreign and Colonial, on Registration as British Ships*	437	2	-	21	18	7	459	-	7	-	-	-	22	9	9	-	-	-	-	-	-	-	-	-
Spirits, Colonial and Foreign :	2,124,244	5	8	51,410	4	8	2,175,654	10	4	-	-	-	758	18	6	2,123,485	7	2	51,409	12	1	2,174,894	19	3
Rum	1,558,316	16	-	113,431	3	8	1,671,747	19	8	-	-	-	1,171	11	10	1,557,145	4	2	112,763	1	5	1,669,908	5	7
Brandy	-	-	-	-	-	-	-	-	-	-	-	-	63	13	7	52,880	15	7	10,909	13	-	63,790	8	7
Geneva	52,944	9	2	11,073	10	1	64,017	19	3	-	-	-	370	5	9	261,386	14	11	3,046	12	3	264,433	7	2
Of other Sorts	261,757	-	8	3,057	17	5	264,814	18	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Succades and Confectionery, including all Fruits and Vegetables preserved in Sugar	2,828	10	1	4	11	11	2,833	2	-	-	-	-	36	16	4	2,791	13	9	3	4	7	2,794	18	4
Sugar, Unrefined	5,169,231	16	-	62,092	19	11	5,231,324	15	11	17	8	10	31,880	4	1	5,008,362	4	6	61,908	14	9	5,070,270	19	3
Sugar, Refined, and Sugar Candy	446,639	7	6	42,550	7	7	489,189	15	1	-	-	-	1,960	-	4	444,679	7	2	42,251	14	10	486,931	2	-
Cane Juice	65	18	4	-	-	-	65	18	4	-	-	-	16	11	4	49	7	-	-	-	-	49	7	-
Melasses	90,977	5	-	-	2	11	90,977	7	11	-	-	-	442	3	10	90,535	4	1	-	-	2	90,535	4	1
Tea	2,301,065	14	1	358,956	16	-	2,660,042	10	1	-	-	-	1,184	16	7	2,299,900	17	6	358,814	19	6	2,658,715	17	-
																								(continued)

* Duty repealed 9th May 1866.

(continued)

LIST OF ARTICLES.	GROSS RECEIPT.						PAYMENTS OUT OF THE GROSS RECEIPT.						REPAYMENTS on Over-Entries, &c.						NET PRODUCE.					
	Great Britain.			Ireland.			United Kingdom.			Great Britain.			Ireland.			United Kingdom.			Great Britain.			Ireland.		
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
	20,266,430	4 7	2,089,428	16 7	22,355,859	1 2	201,467	13 9	1,866	3 10	203,333	17 7	50,484	19 1	3,811	11 8	54,296	10 9	20,014,477	11 9	2,083,751	1 1	22,098,228	12 10
Tobacco and Snuff - - -	5,367,771	10 9	1,158,336	8 8	6,526,107	19 5	69,015	3 9	1,842	15 -	69,857	18 9	974	6 -	264	4 10	1,238	10 10	5,298,782	1 -	1,156,229	8 10	6,455,011	9 10
Wine - - - - -	1,256,775	7 2	136,601	3 2	1,393,376	10 4	-	-	-	-	-	-	1,707	2 11	477	6 7	2,184	9 6	1,255,068	4 3	136,123	16 7	1,391,192	- 10
All other Articles - - -	15,911	5 8	253	13 7	15,264	19 3	1,251	- 10	-	-	1,251	- 10	1,729	15 11	10	14 -	1,740	9 11	12,030	8 11	242	19 7	12,273	8 6
Duties collected on behalf of the Inland Revenue on the Delivery, for Home Consumption, of British Spirits deposited in the Customs' Warehouses (under Act 27 & 28 Vict. c. 11):	20,266,430	4 7	2,089,428	16 7	22,355,859	1 2	201,467	13 9	1,866	3 10	203,333	17 7	50,484	19 1	3,811	11 8	54,296	10 9	20,014,477	11 9	2,083,751	1 1	22,098,228	12 10
Receipts on account of Payments on account thereof to the Inland Revenue	615,923	1 10	513,976	8 9	1,129,899	10 7	-	-	-	-	-	-	152	2 7	29	17 -	181	19 7	12,382	7 2	9,232	13 11	21,615	1 1
Charges on Delivery from the Bonded Warehouses, and Arrears of repealed Charges, on Import Entries and Bills of Lading (under Acts 23 Vict. c. 22 and 23 & 24 Vict. c. 110)	40,391	2 1	3,520	5 7	43,911	7 8	-	-	-	-	-	-	80	15 8	1	12 7	82	8 3	40,310	6 5	3,518	13 -	43,828	19 5
Duties collected at the Isle of Man - - - - -	44,427	4 2	-	-	44,427	4 2	-	-	-	-	-	-	77	5 9	-	-	77	5 9	40,336	8 11	-	-	40,336	8 11
Payments on account thereof, under 29 & 30 Vict. c. 23	-	-	-	-	-	-	-	-	-	-	-	-	4,013	9 6	-	-	4,013	9 6	-	-	-	-	-	-
Rents of Legal Quays, Warehouse Rents, &c. - -	12,495	4 2	7,830	5 9	20,325	9 11	-	-	-	-	-	-	5	3 10	-	5 3	5	9 1	12,490	- 4	7,830	- 6	20,320	- 10
Proceeds of Goods sold for the Duties, &c. - -	8,022	15 9	267	10 6	8,290	6 3	-	-	-	-	-	-	900	9 9	-	-	900	9 9	7,122	6 -	267	10 6	7,389	16 6
Fees received under Merchant Shipping Act, Part 2	572	1 5	32	12 -	604	13 5	-	-	-	-	-	-	-	-	-	-	-	-	572	1 5	32	12 -	604	13 5
Monies received from the Board of Trade in reimbursement of charges incurred under the Merchant Shipping Act	13,023	- 8	-	-	13,023	- 8	-	-	-	-	-	-	-	-	-	-	-	-	13,023	- 8	-	-	13,023	- 8
Proceeds of Sale of Premises, Old Stores, &c. &c. -	8,914	8 6	757	12 3	9,672	- 9	-	-	-	-	-	-	403	2 2	102	10 7	505	12 9	8,511	6 4	655	1 8	9,166	8 -
Monies received from the Merchants in respect of the special attendance of Officers given on their application	12,565	3 1	196	7 3	12,761	10 4	-	-	-	-	-	-	26	3 1	1	1 -	27	4 1	12,539	- -	195	6 3	12,734	6 3
Proceeds of Sale of Docks, &c. to Ballast Board at Dublin - - - - -	-	-	31,819	- -	31,819	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,819	- -	31,819	- -
TOTAL REVENUE of Customs - - - - -	21,022,764	6 3	2,647,828	18 8	23,670,593	4 11	201,467	13 9	1,866	3 10	203,333	17 7	659,532	3 6	508,660	15 11	1,168,192	19 5	20,161,764	9 -	2,187,301	18 11	22,299,066	7 11

Edward Bernard,
Assistant Inspector General.

Office of the Inspector General of Imports and Exports,
Custom House, London, 4 May 1867.

No. 15.—GENERAL STATEMENT of the REVENUE of CUSTOMS in the UNITED KINGDOM, distinguishing *Great Britain* and *Ireland*, from 1st April 1866 to 31st March 1867.

I N C O M E.				D I S P O S A L O F T H E I N C O M E.			
GREAT BRITAIN.		IRELAND.		GREAT BRITAIN.		IRELAND.	
£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Balances in the hands of Collectors on 31 March 1866	66,376 5 10	17,270 4 9	83,646 10 7	Payments into the Exchequer	20,162,000 - -	2,141,000 - -	22,303,000 - -
Balances in the hands of the Receiver General, or Bank of Ireland, on 31 March 1866	109,131 3 3	4,230 12 2	113,461 15 5	Balances in the hands of Collectors on 31 March 1867	94,775 3 5	17,955 19 8	112,731 3 1
Bills outstanding on 31 March 1866	193,001 1 1	17,814 5 5	210,815 6 6	Balances in the hands of the Receiver General, or Bank of Ireland, on 31 March 1867	96,624 3 4	5,696 9 6	102,320 12 10
TOTAL BALANCES and BILLS OUTSTANDING on 31 March 1866	368,508 10 2	39,415 2 4	407,923 12 6	Bills outstanding on 31 March 1867	178,763 8 10	14,850 10 -	193,633 18 10
Advances out of the Revenue of Customs for Charges of Collection or other Services repayable from Votes under Act 17 & 18 Vict. c. 94, but outstanding on 31 March 1866	225,111 10 -	22,899 19 1	248,011 9 1	TOTAL BALANCES and BILLS OUTSTANDING on 31 March 1867	370,182 15 7	38,502 19 2	408,685 14 9
Gross Receipt from 1 April 1866 to 31 March 1867	21,022,764 6 3	2,647,828 18 8	23,670,593 4 11	Advances out of the Revenue of Customs, for Charges of Collection or other Services, repayable from Votes under Act 17 & 18 Vict. c. 94, but outstanding on 31 March 1867	223,201 13 7	20,114 1 2	243,315 14 9
Drawbacks on Goods Exported	201,467 13 9	1,866 3 10	203,333 17 7				
Repayments on Over-Entries, Damaged Goods, &c.	52,130 1 11	3,946 18 1	56,077 - -				
Paid Idle of Man, on account of Revenue	4,013 9 6	- - -	4,013 9 6				
Paid Inland Revenue, Duty received on British Spirits	603,388 12 1	504,713 17 10	1,108,102 9 11				
TOTAL DRAWBACKS, REPAYMENTS, &c.	860,999 17 3	510,526 19 9	1,371,526 17 -				
Net Receipt from 1 April 1866 to 31 March 1867, after deducting Drawbacks, Repayments, &c.	20,161,764 9 -	2,137,301 18 11	22,299,066 7 11				
TOTAL INCOME, including BALANCES - - £.	20,755,384 9 2	2,199,617 - 4	22,955,001 9 6	TOTAL Discharge of INCOME - - £.	20,755,384 9 2	2,199,617 - 4	22,955,001 9 6

H. W. Dobell,
Comptroller General.Office of Comptroller General, Customs, London,
17 April 1867.

Nos. 16, 17, and 18.—AN ACCOUNT of the Gross Receipt and Net Produce of the INLAND REVENUE of the UNITED KINGDOM, distinguishing *Great Britain* and *Ireland*, in the Year ended 31st March 1867, specifying the Amount collected under each Head of Duty; and also, the Amount of Payments out of the Gross Receipt during the said Year for Drawbacks, Allowances, and Re-payments on Over-charges, &c.

No. 16.—EXCISE.

HEADS OF DUTY.	GROSS RECEIPT.			DRAWBACKS, AND BOUNTIES OF THE NATURE OF DRAWBACKS.			DISCOUNTS AND PARLIAMENTARY ALLOWANCES.			ALLOWANCES AND REPAYMENTS ON OVERCHARGES, DAMAGED GOODS, &c.			NET PRODUCE.		
	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.
EXCISE.															
Chicory	£. s. d. 23,358 14 - ³ / ₄	£. s. d. -	£. s. d. 23,358 14 - ³ / ₄	£. s. d. -	£. s. d. -	£. s. d. -	£. s. d. -	£. s. d. -	£. s. d. -	£. s. d. 23,858 14 - ³ / ₄	£. s. d. -	£. s. d. 23,358 14 - ³ / ₄	£. s. d. 23,858 14 - ³ / ₄	£. s. d. -	£. s. d. 23,358 14 - ³ / ₄
Hackney Carriages	100,057 1 -	-	100,057 1 -	-	-	-	-	-	-	125 2 -	-	105,981 19 -	-	-	105,981 19 -
Licenses (including Licensee to Kill and sell Game)	2,140,773 1 5	172,530 9 11 ¹ / ₄	2,313,303 10 11 ¹ / ₄	-	-	-	-	-	-	17,705 4 7 ¹ / ₂	520 4 - ¹ / ₄	2,331,008 10 9 ¹ / ₂	2,148,207 10 9 ¹ / ₂	172,810 5 11	2,331,018 2 8 ¹ / ₂
Malt	0,710,217 12 3	332,546 7 1 ¹ / ₂	1,042,763 19 4 ¹ / ₂	522,480 6 5	1,097 - 3 - ¹ / ₂	1,253,586 6 8	2,123 18 7 ¹ / ₂	657 16 10	-	-	-	6,485,604 7 2 ¹ / ₂	330,781 10 - ¹ / ₂	-	6,816,385 17 2 ¹ / ₂
Racehorses	8,889 13 -	-	8,889 13 -	-	-	-	-	-	-	-	-	8,889 13 -	-	-	8,889 13 -
Railways	471,631 13 1 ¹ / ₂	-	471,631 13 1 ¹ / ₂	-	-	-	-	-	-	-	-	471,631 13 1 ¹ / ₂	-	-	471,631 13 1 ¹ / ₂
Stage Carriages	72,252 17 4	-	72,252 17 4	-	-	-	-	-	-	4 17 7	-	72,257 19 9	-	-	72,257 19 9
Spirits	8,551,384 17 5	3,028,021 12 10	11,579,405 10 3	415,013 10 5 ¹ / ₂	140,837 - 8 ¹ / ₂	556,470 17 2 ¹ / ₂	167,062 13 -	-	107,062 13 -	-	24 1 -	7,908,708 7 11 ¹ / ₂	2,687,140 11 1 ¹ / ₂	10,595,848 19 - ¹ / ₂	10,595,848 19 - ¹ / ₂
Sugar	32,710 17 5	587 5 6 ¹ / ₂	33,304 2 11 ¹ / ₂	608,103 2 10 ¹ / ₂	-	-	-	-	-	-	-	32,716 17 5	587 5 6 ¹ / ₂	-	33,304 2 11 ¹ / ₂
	£. 18,156,382 7 -	3,533,901 15 5	21,690,274 2 5	608,103 2 10 ¹ / ₂	41,951 - 11 ¹ / ₂	810,057 3 10 ¹ / ₂	109,186 11 7 ¹ / ₂	607 16 10	169,854 8 5 ¹ / ₂	17,805 4 2 ¹ / ₂	550 5 - ¹ / ₄	17,301,007 8 3	3,890,819 12 7	20,691,917 - 10	20,691,917 - 10
Law Costs recovered	161 7 2 ¹ / ₂	2 2 -	163 9 2 ¹ / ₂	-	-	-	-	-	-	-	-	161 7 2 ¹ / ₂	-	2 2 -	163 9 2 ¹ / ₂
Fines and Forfeitures	3,922 5 - ¹ / ₄	611 9 2	4,433 14 2 ¹ / ₂	-	-	-	-	-	-	-	-	3,922 5 - ¹ / ₄	-	611 9 2	4,433 14 2 ¹ / ₂
Sums received from Contributors to late Scotch Excise Incorporation Fund, per Act 5 & 6 Will. 4, c. 72	550 14 6 ¹ / ₂	15 - -	571 14 6 ¹ / ₂	-	-	-	-	-	-	-	-	550 14 6 ¹ / ₂	-	15 - -	571 14 6 ¹ / ₂
Miscellaneous	8,904 3 6 ¹ / ₂	2,332 17 4 ¹ / ₂	11,237 1 1 ¹ / ₂	-	-	-	-	-	-	-	-	8,904 3 6 ¹ / ₂	-	2,332 17 4 ¹ / ₂	11,237 1 1 ¹ / ₂
Total Excise - £.	18,160,736 17 7	3,536,953 3 11 ¹ / ₂	21,700,680 1 6 ¹ / ₂	608,103 2 10 ¹ / ₂	141,954 - 11 ¹ / ₂	810,057 3 10 ¹ / ₂	109,186 11 7 ¹ / ₂	607 16 10	169,854 8 5 ¹ / ₂	17,805 4 2 ¹ / ₂	550 5 - ¹ / ₄	17,313,541 18 10	3,893,781 1 1 ¹ / ₂	20,708,732 19 11 ¹ / ₂	20,708,732 19 11 ¹ / ₂

No. 18.—TAXES.

HEADS OF DUTY.	GROSS RECEIPT.			DRAWBACKS, AND BOUNTIES OF THE NATURE OF DRAWBACKS.			DISCOUNTS AND PARLIAMENTARY ALLOWANCES.			ALLOWANCES AND REPAYMENTS ON OVERCHARGES, DAMAGED GOODS, &c.			NET PRODUCE.		
	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
TAXES.															
LAND TAX on Lands and Tenements	1,129,896 10 6	-	1,129,896 10 6½	-	-	-	-	-	-	18,146 13 6½	-	18,146 13 6½	1,111,749 17 -	-	1,111,749 17 -
Duties on Offices and Pensions	19 16 -	-	19 16 -	-	-	-	-	-	-	-	-	-	19 16 -	-	19 16 -
ASSESSED TAXES.															
Schedules:															
B. Inhabited Houses	1,027,814 - 0½	-	1,027,814 - 0½	-	-	-	-	-	-	576 2 8½	-	576 2 8½	1,027,237 17 10½	-	1,027,237 17 10½
C. Servants	223,546 6 10	-	223,546 6 10	-	-	-	-	-	-	60 11 8	-	60 11 8	223,485 15 2	-	223,485 15 2
D. Carriages	335,862 19 5	-	335,862 19 5	-	-	-	-	-	-	129 8 10	-	129 8 10	335,233 10 7	-	335,233 10 7
E. Horses for Riding	264,572 12 3	-	264,572 12 3	-	-	-	-	-	-	134 19 4	-	134 19 4	264,437 12 11	-	264,437 12 11
F. Other Horses and Mules	150,745 - 3	-	150,745 - 3	-	-	-	-	-	-	14 2 8	-	14 2 8	150,730 17 7	-	150,730 17 7
G. Dogs	231,665 1 5	-	231,665 1 5	-	-	-	-	-	-	35 7 9	-	35 7 9	231,629 13 8	-	231,629 13 8
H. Horse Dealers	14,534 8 6	-	14,534 8 6	-	-	-	-	-	-	-	-	-	14,534 8 6	-	14,534 8 6
I. Hair Powder	991 9 5	-	991 9 5	-	-	-	-	-	-	6 - 6	-	6 - 6	985 8 11	-	985 8 11
K. Armorial Bearings	65,033 19 6	-	65,033 19 6	-	-	-	-	-	-	45 5 2	-	45 5 2	64,988 14 4	-	64,988 14 4
Additional 10 per Cent. per Act 3 Vict. c. 17	1,453 8 10	-	1,453 8 10	-	-	-	-	-	-	-	-	-	1,453 8 10	-	1,453 8 10
Penalties in Law Proceedings, and Costs recovered	1,062 2 4	-	1,062 2 4	-	-	-	-	-	-	-	-	-	1,062 2 4	-	1,062 2 4
Miscellaneous	511 10 10½	-	511 10 10½	-	-	-	-	-	-	-	-	-	511 10 10½	-	511 10 10½
TOTAL LAND AND ASSESSED TAXES	3,408,109 6 8	-	3,408,109 6 8	-	-	-	-	-	-	19,148 12 1½	-	19,148 12 1½	3,478,960 14 6½	-	3,478,960 14 6½
PROPERTY AND INCOME TAX	5,372,540 6 4½	370,038 5 4½	5,742,578 11 8½	-	-	-	9,119 17 2	1,075 14 -	10,195 11 2	82,556 16 7½	12,531 10 11	96,083 7 6½	5,280,803 12 0½	356,431 - 6½	5,637,294 13 - ½
TOTAL TAXES	8,870,649 13 - ½	370,038 5 4½	9,240,687 18 4½	-	-	-	9,119 17 2	1,075 14 -	10,195 11 2	101,705 8 9	12,531 10 11	114,236 19 8	8,759,894 7 1½	356,431 - 5½	9,116,255 7 6½
TOTAL INLAND REVENUE	£. 39,006,569	4 10½ 4,494,046 4 6	40,560,715 9 4½	675,430 14 7½	141,954 - 11½	817,384 15 7	272,530 13 8½	12,413 11 8	284,944 5 4½	248,120 19 6½	20,081 19 10½	208,142 19 6½	34,870,556 16 10	4,310,663 12 -	39,180,243 8 10

Inland Revenue Office,
30 May 1867.

Chas. S. Hawthorne, Ch. Acct. for Stamps.
Fred. Grippier, " Taxes.
W. M. Mason, " Excise.

No. 19.—A GENERAL STATEMENT of the INLAND REVENUE of the UNITED KINGDOM, distinguishing *Great Britain and Ireland*, for the Year ended 31st March 1867.

I N C O M E :	GREAT BRITAIN.			IRELAND.			UNITED KINGDOM.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the hands of the several Receiving Officers on } 31st March 1866 - - - - - }	122,080	18	5½	15,370	8	6¾	137,451	7	½
Balances in the hands of the several late Distributors of } Stamps since 5th January 1800 - - - - - }	25,318	6	3	7,312	3	1½	32,630	9	4½
Balances in the hands of the Receiver General on 31st } March 1866 - - - - - }	360,357	8	5	5,098	17	7¼	365,456	6	½
Moneys imprested and Advances made to Officers for the } service of the Revenue, outstanding on 31st March 1866 }	7,650	5	4½	1,576	18	2¾	9,227	3	7¼
Advances on account of Votes outstanding on 31st March } 1866 - - - - - }	321,782	16	4½	39,465	8	11¾	361,248	5	4
Bills outstanding on 31st March 1866 - - - - - }	324,793	2	½	111,069	8	-	435,862	10	½
TOTAL BALANCES and BILLS outstanding on 31st } March 1866 - - - - - }	£. 1,161,982	16	11	179,893	4	6	1,341,876	1	5
GROSS RECEIPT; viz. :									
Excise - - - - -	18,169,726	17	7	3,536,953	3	11½	21,706,680	1	6½
Stamps - - - - -	9,026,292	14	3	587,054	15	2½	9,613,347	9	5¼
Land and Assessed Taxes - - - - -	3,498,109	6	8	-	-	-	3,498,109	6	8
Property and Income Tax - - - - -	5,372,540	6	4½	370,038	5	4½	5,742,578	11	8¾
£.	36,066,669	4	10½	4,494,046	4	6	40,560,715	9	4½
Drawbacks - - - - -	675,430	14	7½	141,954	-	11¾	817,384	15	7
Discounts and Parliamentary Allowances - - - - -	272,530	13	8½	12,413	11	8	284,944	5	4½
Allowances and Repayments for Overcharges, &c. - - - - -	248,120	19	8½	20,021	19	10½	268,142	19	6¾
TOTAL Drawbacks, Repayments, &c. - £.	1,196,082	8	½	174,389	12	6	1,370,472	-	6½
Net Receipt, after deducting Repayments, &c. £.	34,870,586	16	10	4,319,656	12	-	39,190,243	8	10
TOTAL INCOME, including Balances - £.	36,032,569	13	9	4,499,549	16	6	40,532,119	10	3
DISPOSAL OF THE INCOME :									
Payments into the Exchequer; viz. :									
Excise - - - - -	17,277,000	-	-	3,393,000	-	-	20,670,000	-	-
Stamps - - - - -	8,848,540	8	4	571,459	11	8	9,420,000	-	-
Land and Assessed Taxes - - - - -	3,468,000	-	-	-	-	-	3,468,000	-	-
Property and Income Tax - - - - -	5,340,407	-	-	359,593	-	-	5,700,000	-	-
TOTAL PAYMENTS into the Exchequer - £.	34,933,947	8	4	4,324,052	11	8	39,258,000	-	-
Balances in the hands of the several Receiving Officers on } 31st March 1867 - - - - - }	136,949	17	11½	16,731	13	2½	153,681	11	2
Balances in the hands of the several late Distributors of } Stamps since 5th January 1800 - - - - - }	25,273	13	7	7,312	3	1½	32,585	16	8½
Balances in the hands of the Receiver General on 31st } March 1867 - - - - - }	213,055	15	2½	726	13	9½	213,782	8	11½
Moneys imprested and Advances made to Officers for the } service of the Revenue, outstanding on 31st March } 1867 - - - - - }	5,444	7	10½	1,002	17	4¾	6,447	5	3½
Advances on account of Votes outstanding on 31st March } 1867 - - - - - }	356,968	15	7	38,154	8	1	395,123	3	8
Bills outstanding on 31st March 1867 - - - - - }	360,929	15	2¾	111,569	9	3	472,499	4	5¾
TOTAL BALANCES and BILLS outstanding } on 31st March 1867 - - - - - }	£. 1,098,622	5	5	175,497	4	10	1,274,119	10	3
TOTAL DISCHARGE of the Income - - £.	36,032,569	13	9	4,499,549	16	6	40,532,119	10	3

Inland Revenue Office, }
30 May 1867. }

Chas. S. Hawthorne, Ch. Acct. for Stamps.
Fred. Gripper, " Taxes.
W. M. Moxon, " Excise.

No. 20.—AN ACCOUNT of the Gross and Net Produce of the POST OFFICE REVENUE of the UNITED KINGDOM, for the Year ended 31st March 1867, distinguishing the Principal Items of Receipt.

LIST OF ITEMS.	GROSS RECEIPTS.						NET PRODUCE.					
	Great Britain.			Ireland.			United Kingdom.			Returned, Refused, Mis-sent, and Re-directed Letters, Overcharges, and Returns.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Postage collected by Country Postmasters	87,759	19	2½	12,756	18	10½	100,516	18	1			
Ditto - - in the Metropolis - - -	90,605	10	2½	2,360	2	-	92,965	12	2½			
Postage charged against Public Departments - - -	201,276	8	10	17,487	19	6	218,764	8	4			
Postage collected by Postmasters and Agents Abroad - - -	156,476	2	11½									
Postage collected by Foreign Offices for Credit of Great Britain	264,913	-	2¾									
Postage collected by Great Britain for Credit of Colonial Offices not under the control of the Imperial Post Office	421,389	3	2½									
Postage collected by Great Britain for Credit of Foreign Offices - - -	287,666	7	7½									
	326,345	6	6									
	£.											
Amount of Postage Stamps issued to Postmasters, Receivers, and Window-men - - -	474,685	14	11½	32,605	-	4½	507,290	15	3¾	12,225	2	2½
Amount of Postage Stamps issued to Colonial Agents - - -	2,809,704	2	10	225,184	15	9	3,034,888	16	8¼	-	-	-
Amount received from Inland Revenue on account of Postage Stamps sold by that Department - - -	23,323	-	-	-	-	-	-	-	-	-	-	-
Commission on Money Orders - - -	721,345	15	6¾	52,267	5	10	773,613	1	4¾	-	-	-
Miscellaneous Receipts - - -	157,213	3	7	10,816	6	3	168,029	9	10	-	-	-
	19,023	14	5	961	15	7	19,985	10	-	-	-	-
	4,205,300	11	4	321,835	3	9½	4,527,135	15	1½	12,225	2	2½
	£.									15,562	1	11½
										3,336	19	9
										15,562	1	11½
										462,460	12	8¾
										29,268	-	7½
										401,728	13	4½
										225,184	15	9
										52,267	5	10
										10,816	6	3
										19,023	14	5
										4,183,075	9	1½
										318,498	4	-½
										4,511,573	13	2

* Including 130 *l.* 9 *s.* 9 *d.* Irrecoverable Debt written off under Royal Sign Manual.

General Post Office,
28 May 1867.

Geo. Chetwynd,
Receiver and Accountant General.

No. 21.—A GENERAL STATEMENT of the REVENUE of the POST-OFFICE in the UNITED KINGDOM, in the Year ended 31st March 1867.

I N C O M E.		GREAT BRITAIN.	IRELAND.	UNITED KINGDOM.
		£. s. d.	£. s. d.	£. s. d.
Balances, Bills outstanding, &c. on 31st March 1866, viz.:				
Balances and Bills outstanding	- - - -	530,346 12 10½	29,669 12 1	560,016 4 11½
Advances out of Revenue for Voted Services	- -	533,122 11 1½	55,817 13 3	588,940 4 4½
		1,063,469 3 11½	85,487 5 4	1,148,956 9 3½
GREAT BRITAIN:	£. s. d.			
Gross Receipts	- - - - 4,205,300 11 4			
Returned, Refused, Mis-sent, and Re-directed Letters and Overcharges	- 12,225 2 2½			
IRELAND:				
Gross Receipts	- - - - 321,835 3 9½			
Returned, Refused, Mis-sent, and Re-directed Letters and Overcharges	- 3,336 19 9			
Net Receipts within the Year, after deducting Returned Letters, &c.		4,193,075 9 1½	318,498 4 -½	4,511,573 13 2
TOTAL INCOME, including BALANCES - - £.		5,256,544 13 1	403,985 9 4½	5,660,530 2 5½
DISPOSAL OF INCOME.		£. s. d.	£. s. d.	£. s. d.
Payments into the Exchequer - - - -		4,150,445 3 7	319,554 16 5	4,470,000 - -
Balances, Bills outstanding, &c. on 31st March 1867, viz.:				
Balances and Bills outstanding	- - - -	487,735 6 9½	28,352 19 2½	516,088 6 -
Advances out of Revenue for Voted Services	- -	618,364 2 8½	56,077 13 9	674,441 16 5½
TOTAL DISCHARGE of INCOME - - - £.		5,256,544 13 1	403,985 9 4½	5,660,530 2 5½

General Post Office, }
28 May 1867. }

Geo. Chetwynd,
Receiver and Accountant General.

No. 22.—AN ACCOUNT of the GROSS RECEIPT arisen from Her Majesty's Woods, Forests, and LAND REVENUES, in the Year ended 31st March 1867; distinguishing the Sources from which it was derived.

	£.	s.	d.
AMOUNT collected by the several Receivers of the Land Revenue in England and Wales, Ireland, and Scotland, in Alderney and the Isle of Man, in the Year ended 31st March 1867 - - -	358,425	16	11
Amount arisen by Rents and Casual Revenues not included in the Receivers' Accounts - - -	9,760	-	8
Amount arisen by Sale of Old Materials, and by Repayment of Moneys advanced for Surveys, and for Record Office and Docket Fees, and for Miscellaneous Receipts - - - - -	9,822	17	2
Amount arisen by Sales of Bark, Timber and Offal Wood; Gale Rents, and Rents for the temporary occupation of Lands intended for Planting - - - - -	54,514	1	8
	£.	432,522	16 5

Office of Woods, &c. }
29 June 1867.

Charles Gore, } Commissioners of Her Majesty's Woods,
James K. Howard, } Forests, and Land Revenues.

No. 23.—AN ACCOUNT, in Detail, of the CHARGES of COLLECTION on the Moneys arisen from Her Majesty's Woods, Forests, and LAND REVENUES, in the Year ended 31st March 1867.

	£.	s.	d.
SALARIES and Allowances to Deputy Surveyors and other Local Officers in the Woods and Forests - - - - -	7,101	12	8
Per-centage and Allowances to Receivers of the Land Revenues - - - - -	9,757	16	-
	£.	16,859	8 8

Office of Woods, &c. }
29 June 1867.

Charles Gore, } Commissioners of Her Majesty's Woods,
James K. Howard, } Forests, and Land Revenues.

No. 24.—AN ACCOUNT of PAYMENTS out of the MONEYS arisen from Her Majesty's Woods, Forests, and LAND REVENUES, in its Progress to the Exchequer, other than Charges of Collection, for the Year ended 31st March 1867.

	£.	s.	d.
Ancient Pensions, and Payments to Schools, Churches, and other Foundations, and Payments charged on the Land Revenue, under the Denomination of Perpetual Pensions, and Payments transferred from the Civil List, by the Act 3 & 4 Will. 4, c. 86 - - - - -	10,032	10	9
Salaries and other Annual Allowances in the Department of the Wardens, Rangers, Keepers, and others holding Ancient Offices in the Parks, Forests, &c. - - - - -	2,468	10	11
Payments for Improvements and Repairs on Crown Estates, and for Land, Property, and other Taxes payable on the same, and Allowances to Crown Tenants - - - - -	30,145	10	9
Payments for Repairing and Maintaining Buildings, Walls, Fences, and Roads, and for making Inclosures and Plantations in the Royal Forests, &c. (including Windsor and Bagshot), and upon Estates of the Crown reserved for the purpose of raising Navy Timber, together with Rates and Taxes charged thereon - - - - -	37,841	14	8
	£.	80,488	7 1

Office of Woods, &c. }
29 June 1867.

Charles Gore, } Commissioners of Her Majesty's Woods,
James K. Howard, } Forests, and Land Revenues.

No. 25.—GENERAL STATEMENT of the MONEYS arisen from the WOODS, FORESTS, and LAND REVENUES of the CROWN in ENGLAND and WALES, IRELAND, and SCOTLAND, in ALDERNEY and the ISLE of MAN, and of the Application thereof, for the Year ended on the 31st March 1867.

R E C E I P T:			E X P E N D I T U R E:		
£.	s.	d.	£.	s.	d.
BALANCES of the Accounts standing in the Names of the Commissioners of Her Majesty's Woods, &c., at the Bank of England, on 31st March 1867			CHARGES of Collection for Salaries and Allowances to Wardens, Rangers, Keepers, Deputy Surveyors, Woodwards, Woodmen, and Allowances to Receivers on Collection of the Land Revenue		
67,440	5	7	16,859	8	8
The like at the Bank of Ireland			80,488	7	1
The like at the Royal Bank of Scotland					
Balances in the hands of the Receivers of the Land Revenue					
2,126	2	10			
Balances in the hands of the Deputy Surveyors, &c., of the Woods and Forests (including Debts due by Purchasers of Produce)			61,936	15	4
Balances in the hands of Stewards of Manors, &c.					
260	19	10	1,962	2	4
Less,—Amount of the Net Proceeds of the Sales of Timber, Bark, &c., which has arisen upon the Disafforestation of Hainault Forest (per Act 14 & 15 Vict. c. 43)			3,009	13	8
64,276	5	8	121	11	7
The like upon the Disafforestation of Whittlewood Forest (per Act 16 & 17 Vict. c. 42)					
5,605	-	2	70,030	2	11
Other Balances					
			6,183	16	9
GROSS RECEIPT for the Year ended 31st March 1867					

Office of Woods, &c.
29 June 1867.

Charles Gore, } Commissioners of Her Majesty's Woods,
James K. Howard, } Forests, and Land Revenues.

No. 26.—AN ACCOUNT of “ MISCELLANEOUS RECEIPTS ” paid into the EXCHEQUER in the Year ended the 31st March 1867, under the Heads after-mentioned.

A B S T R A C T.

	£.	s.	d.
SMALL BRANCHES OF THE HEREDITARY REVENUE - - - - -	1,534	13	2
BANK of ENGLAND (Profits of Issue) - - - - -	132,498	10	11
FEES, &c. OF PUBLIC OFFICES - - - - -	205,762	11	2
TRUSTEES OF THE LATE KING OF THE BELGIANS - - - - -	859	9	9
OLD STORES AND EXTRA RECEIPTS, NAVAL AND MILITARY DEPARTMENTS	786,848	-	5
EXTRA RECEIPTS, CIVIL DEPARTMENTS - - - - -	144,666	10	4
INCOME OF LONDON, EDINBURGH, AND DUBLIN GAZETTES - - -	26,988	13	1
CONTRIBUTION FROM REVENUES OF INDIA FOR MILITARY CHARGES -	810,000	-	-
Ditto - - FOR DIPLOMATIC AND CONSULAR SERVICES - -	19,809	9	1
Ditto - - FOR RED SEA TELEGRAPH COMPANY'S ANNUITY -	18,027	-	-
UNCLAIMED WAGES, &c. OF DECEASED MERCHANT SEAMEN, &c. -	9,411	9	6
SAVINGS ON GRANTS OF PARLIAMENT, &c., AND OVER-ISSUES REPAID -	33,827	2	10
CONSCIENCE MONEY - - - - -	5,087	10	-
CIVIL CONTINGENCIES - - - - -	83	16	8
MALTA AND ALEXANDRIA TELEGRAPH - - - - -	16,772	-	-
TREASURY CHEST - - - - -	5,509	11	9
GREENWICH HOSPITAL - - - - -	65,949	17	3
GREEK LOAN - - - - -	7,937	1	3
CASUAL RECEIPTS - - - - -	14,105	8	1
NEW ZEALAND BONDS (PRINCIPAL AND INTEREST) - - - - -	517,705	-	6
CHINA INDEMNITY - - - - -	250,184	-	-
TOTAL - - - { Great Britain - - £. 3,037,442 4 - } { Ireland - - - 36,125 11 9 } £.	3,073,567	15	9

DETAIL OF THE PRECEDING ABSTRACT:

SMALL BRANCHES OF THE HEREDITARY REVENUE:

Fines and Forfeitures received in the Justiciary and Sheriffs' Courts in Scotland	1,223	5	9
Rent-charge from the Lagan Navigation Company, reserved to the Crown, per Act (Local and Personal) 6 & 7 Vict. c. 104, s. 60 - - - - -	295	-	-
On account of the balance of proceeds of wrecks received into the Treasury Chest in Ceylon, and unclaimed - - - - -	16	7	5

1,534 13 2

BANK OF ENGLAND:

Amount payable by the Bank of England, out of the Profits of Issue, for the year to 5 April 1866 (formerly deducted from the gross charge payable to the Bank for management), per Act 24 Vict. c. 3 - - - - -

132,498 10 11

Carried forward - - - £. 134,033 4 1

No. 26.—ACCOUNT of Miscellaneous Receipts paid into the Exchequer, &c.—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	134,033	4	1
FEES, &c. OF PUBLIC OFFICES:						
ENGLAND:						
Fees, &c., received as under; viz.						
At the House of Lords, Interest of Exchequer Bills on Surplus Fee Account -	2,826	9	10			
At the House of Commons, in the year 1866, under Act 12 & 13 Vict. c. 72 -	75,993	5	-			
At the Home Office, to 30 Sept. 1866 (including Fees on Irish Instruments) -	1,718	6	6			
At the Foreign Office, to 31 March 1866 - - - - -	1,026	15	2			
At the Privy Council Office, to 31 Dec. 1866 - - - - -	1,381	10	6			
At the Public Record Office, in the year 1866, under Act 1 & 2 Vict. c. 94 -	628	12	-			
At the Office for Registration of Joint Stock Companies, to 28 Feb. 1867, under Act 7 & 8 Vict. c. 110 - - - - -	11,664	13	6			
At the Office for Registration of Designs, to 28 Feb. 1867, under Acts 5 & 6 Vict. c. 100, and 13 & 14 Vict. c. 104 - - - - -	2,655	5	-			
At the Office of the Registrar General of Births, &c., in the year 1866, under Acts 6 & 7 Will. 4, c. 86, 3 & 4 Vict. c. 92, 12 & 13 Vict. c. 68, and 18 & 19 Vict. c. 81; &c. - - - - -	1,860	15	6			
On Licenses granted by the Lunacy Commissioners, to 31 Dec. 1866, under Acts 8 & 9 Vict. c. 100, and 17 & 18 Vict. c. 94 - - - - -	1,276	5	9			
At the Office of the Secretary of Presentations to the Lord Chancellor, to 7 Sept. 1866, under Act 15 & 16 Vict. c. 87 - - - - -	398	5	6			
At the Office of the Secretary of Commissions to the Lord Chancellor, to 31 Dec. 1866, under Act 15 & 16 Vict. c. 87 - - - - -	984	16	-			
At the Patent Office, under Act 3 & 4 Will. 4, c. 84 - - - - -	91	8	2			
At the Bank of England, on Stock Certificates, under Act 26 Vict. c. 28 -	1,170	18	-			
Fees, Fines, and Penalties received at Police Courts, to 30 September 1866, under Act 2 & 3 Vict. c. 71 - - - - -	15,186	4	4			
Salaries formerly payable to Officers of the late Marshalsea, to 31 December 1866, under Act 5 Vict., Sess. 2, c. 22 - - - - -	615	-	-			
Fees received at British Consulates Abroad - - - - -	24,811	-	6			
Under the Merchant Shipping Acts, 16 & 17 Vict. c. 131, and 17 & 18 Vict. c. 104 (Fines) - - - - -	2,050	-	-			
By the Registrar and Treasurer of the University of London, to 31 Dec. 1866	3,890	1	6			
In the Office of the Copyhold, Inclosure and Tithe Commissioners (for searches), to 31 Jan. 1867 - - - - -	812	10	-			
By the Board of Trade, towards the expenses of Provisional Orders (in respect of Piers, Harbours, &c.), under the Act 25 Vict. c. 19 - - - - -	315	-	-			
By the Board of Trade, under the Chain Cables and Anchors Act, 27 & 28 Vict. c. 27 - - - - -	1,290	19	3			
In the Jewel House, Tower of London, to 31 Dec. 1866 - - - - -	670	16	11			
By the Clerk of the Crown, in the Hanaper Office - - - - -	800	-	-			
TOTAL, ENGLAND - - - £.	154,127	18	11			
SCOTLAND:						
Fees received in the Year 1866, under Act 57 Geo. 3, c. 64; viz.:						
In the Department of the Director of Her Majesty's Chancery in Scotland including Fees for Prince's Writs and Charters, per Act 10 & 11 Vict. c. 51 - - - - -	£.	s.	d.			
	1,482	12	8			
In the Department of the Lord Clerk Register and Keeper of the Signet - - - - -	4,783	15	3			
In the Searching Department of the Lord Clerk Register -	3,151	9	9			
In the Department of the Keeper of the Register of Seizins	10,869	7	10			
In the Department of the Keeper of the Register of Hornings	657	4	4			
In the Department of the Clerk for Admission of Notaries, Session 1865-66 - - - - -	396	-	-			
Carried forward - - - £.	21,340	9	10	154,127	18	11
				134,033	4	1

No. 26.—ACCOUNT of Miscellaneous Receipts paid into the Exchequer, &c.—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	21,340	9	10	154,127	18	11	134,033	4	1
FEES, &c. OF PUBLIC OFFICES—continued.									
SCOTLAND— <i>continued.</i>									
In the Department of the Presenter of Signatures, in the year 1866, under Act 6 Anne, c. 26 - - -	362	9	10						
In the Civil Department of the Queen's and Lord Treasurer's Remembrancer, to 20 March 1867, under Act 6 Anne, c. 26 - - -	147	16	5						
In the Court of Session, to 28 February 1867, under Acts 50 Geo. 3, c. 112, and 1 & 2 Geo. 4, c. 38 - - -	4,170	5	1						
In the Department of the Commissary Clerk, Edinburgh, in the year 1866, under Act 4 Geo. 4, c. 97 - - -	1,982	18	10						
In the Department of Sheriff Clerks, in the year 1866, under Act 1 & 2 Vict. c. 119 - - -	9,557	17	-						
By the Registrar-General of Births, Deaths, and Marriages, in the year 1866, under Act 17 & 18 Vict. c. 80 - - -	255	15	-						
By the Clerk of the Bill Chamber, in the year 1866, under Act 20 & 21 Vict. c. 18 - - -	161	14	-						
By the Clerk of Justiciary, in the year 1866 - - -	57	6	-						
By the Fishery Board, for Brands on Herring Barrels, under Act 21 & 22 Vict. c. 69 - - -	4,163	8	10						
In the Department of the Registrar of Deeds, to 31 December 1864, under Act 23 & 24 Vict. c. 143 - - -	196	18	2						
TOTAL, SCOTLAND - - - £.				42,396	19	-			
IRELAND:									
Fees, &c. received as under; viz.:									
In the Landed Estates Court (Duties), to March 1867, under Acts 21 & 22 Vict. c. 72, and 24 & 25 Vict. c. 123 - - -	6,125	1	9						
In the Landed Estates Record Office, to 5 January 1867 - - -	62	2	10						
In the Chief Secretary's Office, in the year 1866 - - -	904	9	3						
In the Office of the Deputy Keeper of the Rolls, in the year 1866, under Act 4 Geo. 4, c. 61 - - -	552	1	-						
In the High Court of Admiralty, in the year 1866, under Act 2 & 3 Will. 4, c. 116 - - -	59	13	3						
Formerly payable to the Lord Chancellor on Patents issued under the Great Seal of Ireland; under Act 2 & 3 Will. 4, c. 116 - - -	45	18	6						
In the Court of Queen's Bench, in the year 1866, under Act 17 & 18 Vict. c. 55 - - -	22	11	-						
In the Court of Exchequer, in the year 1866 - - -	43	16	-						
In the Court of Common Pleas, in the year 1866 - - -	64	4	-						
By the Commissioner of Valuation, to 30 September 1866, under Act 23 Vict. c. 4 - - -	482	15	8						
Annuities payable to the Consolidated Fund, under Act 6 & 7 Vict. c. 78; viz.—									
From the "Counties Fines and Penalties Account," to 10 October 1866 - - -	375	-	-						
From the "County Treasurers' Fee Fund" for the year to 5 January 1867 - - -	500	-	-						
TOTAL, IRELAND - - - £.				9,237	13	3			
TOTAL Fees, &c. - - - - - £.							205,762	11	2
Carried forward - - - £.							339,795	15	3

No. 26.—ACCOUNT of Miscellaneous Receipts paid into the Exchequer, &c.—*continued.*

	£. s. d.		
Brought forward - - -	339,795	15	3
TRUSTEES OF THE LATE KING OF THE BELGIANS—Final Amount repaid into the Exchequer, for the use of the Consolidated Fund, out of the Annuity granted by Act 56 Geo. 3, c. 24 - - -	859	9	9
OLD STORES AND EXTRA RECEIPTS, NAVAL AND MILITARY DEPARTMENTS; viz.:			
	Army.		
	Navy.		
	£. s. d.	£. s. d.	
For the Quarter to 31 March 1866 - - -	108,525	8	2
Ditto - - 30 June 1866 - - -	136,756	5	7
Ditto - - 30 September 1866 - - -	205,244	9	9
Ditto - - 31 December 1866 - - -	161,265	12	8
£.	611,791	16	2
	175,056	4	3
	786,848	-	5
EXTRA RECEIPTS OF CIVIL DEPARTMENTS:			
Receipts in the Office of Works for Old Materials sold; also Grazing Rents and other Receipts on account of the Royal Parks, &c., Rents of the Westminster Bridge Estate, sale of Land, &c. - - -	30,524	19	-
Balance of the Net proceeds of land sold in the Rue d'Anjou, Paris, adjoining the Stables of the British Embassy House - - -	3,149	1	3
Receipts by the Commissioners of Public Works in Ireland, on account of Grazing Rents - - -	866	18	2
Rent of Property connected with Harbours of Refuge at Portland and Alderney, and Pier Dues, &c. at Dover - - -	2,735	15	3
Seignorage upon Coinage at the Royal Mint - - -	41,696	15	-
Proceeds of the Sale of old Copper Coin - - -	7,081	17	1
Rent of Refinery and other Receipts at the Royal Mint - - -	2,764	7	10
Proceeds of the Sale of Books, Waste Paper, &c. at the Stationery Office - - -	22,509	3	6
Proceeds of Catalogues sold at the National Gallery, to December 1866 - - -	153	4	6
Receipts on account of the Productive Labour of Prisoners in Convict Establishments at Home; and balance of Prisoners' Private Cash, &c. - - -	15,332	18	9
In part of 10,060 l. 8 s. 10 d. due to Her Majesty's Government in respect of the earnings of Convicts in Wakefield House of Correction up to the year 1862, and hitherto retained as the Government share of capital employed in carrying on the manufacture of the prison - - -	5,000	-	-
Amount realised from the Sale of Government Trade Stock or Plant at Leicester County Prison - - -	25	14	5
Sums received at the Office of the Copyhold, Inclosure, and Tithe Commissioners for Extracts, &c.; also net receipts for Surveys and other expenses incurred on behalf of applicants for the Registration of Land, per Act 25 & 26 Vict. c. 53 - - -	2,781	10	9
Sums received by the Inclosure Commissioners in Repayment of Inclosure Expenses, under Act 8 & 9 Vict. c. 118 - - -	3,385	11	7
Sums received by the Inclosure Commissioners in Repayment of Drainage Expenses, under Acts 9 & 10 Vict. c. 101, and 13 & 14 Vict. c. 31 - - -	5,991	9	-
Amount received from the "Land Securities Company (Limited)," in lieu of Fees, in re-imbursement of the Salary of an additional Clerk in the Land Registry Office - - -	250	-	-
Repayments of expenses of Preliminary Inquiries conducted by the General Board of Health, under Act 11 & 12 Vict. c. 63 - - -	116	18	8
Gain by Exchange on Bills drawn on the Paymaster General, and Per-centage received on Payments made by him in Hanover - - -	89	9	8
Rent of Coal Mines in Tasmania - - -	200	-	-
Receipts from Merchants for Warehousing Gunpowder in Government Magazines in Western Australia - - -	10	15	11
INCOME OF LONDON, EDINBURGH, AND DUBLIN GAZETTES:			
Gross Revenue of the London Gazette, to February 1867 - - -	22,975	14	1
Ditto - - Edinburgh Gazette - ditto - - -	3,003	13	3
Ditto - - Dublin Gazette - ditto - - -	1,009	5	9
CONTRIBUTION from the REVENUES of INDIA for MILITARY CHARGES, in respect of Her Majesty's British Forces serving or having served in India, viz.:-			
For Effective Charges - - -	600,000	-	-
For Non-Effective Charges, per Act 25 & 26 Vict. c. 27 - - -	210,000	-	-
	810,000	-	-
Carried forward - - - £.	2,109,158	8	10

No. 26.—ACCOUNT of Miscellaneous Receipts paid into the Exchequer, &c.—*continued.*

	£.	s.	d.
Brought forward - - -	2,109,158	8	10
CONTRIBUTION from the Revenues of India on account of Diplomatic and Consular Services in China (for 1864-5) - - - - -	19,809	9	1
CONTRIBUTION from the Revenues of India for Moiety of the Annuity granted to the Red Sea and India Telegraph Company, and of one year's charge for management of the same; per Act 25 & 26 Vict. c. 39 - - - - -	18,027	-	-
UNCLAIMED WAGES, &c. of deceased Merchant Seamen, &c.:			
Wages and Effects of deceased Merchant Seamen remaining unclaimed for six years, from 31 December 1860, per Act 17 & 18 Vict. c. 104, s. 202 -	7,783	6	-
Contributions from Masters and Seamen towards their Pensions, in the year 1866, per Act 16 & 17 Vict. c. 131, s. 28 - - - - -	1,628	3	6
	9,411	9	6
SAVINGS ON GRANTS OF PARLIAMENT, &c. AND OVER-ISSUES REPAID:			
Unexpended balances of Grants of Parliament; and sundry savings and repayments on account of issues out of the Consolidated Fund, &c. - - - - -	33,827	2	10
CONSCIENCE MONEY:			
Money remitted to the Chancellor of the Exchequer by sundry persons for conscience sake, &c. -	5,087	10	-
CIVIL CONTINGENCIES:			
Further amounts repaid in respect of Advances from Votes for Civil Contingencies prior to 31 March 1862 - - - - -	82	16	8
MALTA AND ALEXANDRIA TELEGRAPH:			
Amount payable to the Imperial Exchequer out of the receipts of the Telegraph Line, from 1st January 1864 to 13th May 1865 - - - - -	16,772	-	-
TREASURY CHEST:			
Balance of Profit in the transactions of the Treasury Chest, in the year 1865-66 - - - - -	5,509	11	9
GREENWICH HOSPITAL (per Act 28 & 29 Vict. c. 89):	£.	s.	d.
Amount received from Greenwich Hospital Funds in repayment of sums advanced out of the Vote for Navy Services, for Expenditure in Hospital Maintenance, Pensions, &c. in 1865-6 - - - - -	58,374	17	3
Proportion payable for the half-year to 31st March 1866, at 15 <i>l.</i> per head per annum, on the number of men by which the average number of Inmates of the Hospital, during that half-year, fell short of 1,400 men - - - - -	7,575	-	-
	65,949	17	3
GREEK LOAN:			
Proceeds of Bills remitted by the Greek Government, on account of Interest and Sinking Fund of the Greek Loan (being the stipulated Annuity for 1865) - - - - -	7,937	1	3
CASUAL RECEIPTS:			
Repayments to the Committee of Council on Education, by Teachers who have quitted their profession, in respect of the expenses of their training -	267	17	4
Premium and Interest on Exchequer Bills sold - - - - -	11,191	18	2
Repayment of the Expenses incurred by the Consul at Key West in the rescue of certain Emigrants wrecked off the Bahamas in 1857 - - - - -	10	3	11
Royalties on Guano shipped from Bird, Malden, and the Kooria Moorria Islands - - - - -	1,882	18	8
Balance in the hands of the late Commissioners of Highland Roads and Bridges - - - - -	719	4	4
Amount received into the Treasury Chest, Cape of Good Hope, in 1860, as the proceeds of sale of a Dhow captured by H. M. S. "Lynx" - - - - -	48	17	-
Amount of dividend received from the Estate of Messrs. Strahan, Paul & Co. in respect of certain public moneys standing in their books at the time of their bankruptcy - - - - -	484	8	8
	14,105	8	1
NEW ZEALAND BONDS:			
Principal of Debentures guaranteed under Act 29 & 30 Vict. c. 104, and realised by the Treasury in repayment of sums advanced to the Colony of New Zealand out of Imperial funds - - - - -	500,000	-	-
Interest accrued on ditto - - - - -	17,705	-	6
	517,705	-	6
CHINA INDEMNITY:			
Further amount of indemnity money received in China, under the Treaty of Peking, of 24 October 1860 - - - - -	250,184	-	-
TOTAL - - - £.	3,073,567	15	9

Treasury Chambers, }
30 April 1867. }

GEORGE WARD HUNT.

No. 27.—REPAYMENT OF ADVANCES made out of the CONSOLIDATED FUND for Purchase of BULLION, and for LOCAL WORKS and IMPROVEMENTS, &c., in *Great Britain and Ireland*, and for the LOAN to *Sardinia*, during the Year ended the 31st March 1867.

	£.	s.	d.
BULLION purchased by the Master of the Mint for Coinage, per Act 7 W. 4, c. 9 - - -	440,000	-	-
COUNTY GAOLS, Ireland - - - - - 50 G. 3, c. 103, and 7 G. 4, c. 74 -	8,791	8	-
COURT OF EXCHEQUER, Ireland (Compensations) - - - 6 & 7 V. c. 55, and 13 & 14 V. c. 51	-	-	-
DRAINAGE ADVANCES - - - - - { 9 & 10 V. c. 101, and 13 & 14 V. c. 31 - - - - - }	253,000	-	-
DRAINAGE ANNUITIES AND AWARDS (Labouchere) - - - { 10 V. c. 10, 11 & 12 V. c. 106, and 12 & 13 V. c. 60 - - - }	10,532	7	3
GLASGOW and CARLISLE ROADS - - - - - { 56 G. 3, c. 83; 58 G. 3, c. 44; 59 G. 3, c. 90; 1 & 2 G. 4, c. 127 (Local) - - - - - }	19	9	-
HOLYHEAD ROADS - - - - - 24 & 25 V. c. 28 - - -	670	-	-
LONDON BRIDGE, REBUILDING - - - - - 7 G. 4, c. 40 - - -	21,550	-	-
LUNATIC ASYLUMS (Building and Support), Ireland - - { 1 & 2 G. 4, c. 33; 6 G. 4, c. 54, and 18 & 19 V. c. 109 - - - }	130,815	15	10
MENAI and CONWAY BRIDGES - - - - - { 4 & 5 W. 4, c. 66, and 7 & 8 V. c. 65, s. 285 (Local) - - - }	5,400	5	2
METROPOLIS IMPROVEMENTS - - - - - 16 V. c. 18 - - -	1,806	16	8
METROPOLIS INTERMENTS - - - - - { 14 & 15 V. c. 89, and 15 & 16 V. c. 85 - - - - - }	5,000	-	-
PUBLIC WORKS -	LOAN FUND, Great Britain - - - { 5 V. Sess. 2, c. 9; 9 & 10 V. c. 80; 14 & 15 V. c. 23, &c. - - - }	479,285	7 5
	LOAN FUND, Ireland - - - { 1 & 2 W. 4, c. 33; 6 & 7 V. c. 44; 9 & 10 V. c. 85; 14 & 15 V. c. 51, &c. - - - }	73,924	16 11
	Loans by late Commissioners, and Employment of the Poor, Ireland - - - 57 G. 3, c. 34; 6 G. 4, c. 35, &c. - - -	596	12 -
	Land Improvement, Ireland (including Preliminary Expenses) - - - 10 V. c. 32, &c. - - -	105,550	12 8
RIVER DRAINAGE, IRELAND (Preliminary Expenses) - - - 9 V. c. 4 - - -	1,226	8	10
ROADS AND BRIDGES, Ireland - - - - - 6 & 7 W. 4, c. 116 - - -	265	12	6
SARDINIAN LOAN (Interest and Sinking Fund) - - - 18 V. c. 17, and 19 & 20 V. c. 39 -	80,000	-	-
SOUTH WALES TURNPIKE TRUST - - - - - 7 & 8 V. c. 91 - - -	11,393	12	-
VALUATION OF LANDS, Ireland - - - - - { 7 G. 4, c. 62; 6 & 7 W. 4, c. 84; 11 & 12 V. c. 22; 15 & 16 V. c. 63; and 23 & 24 V. c. 4 - - - }	19,058	6	1
WEST INDIA ISLANDS RELIEF - - - - - { 2 & 3 W. 4, c. 125; 5 & 6 W. 4, c. 51; 6 & 7 V. c. 63, and 11 & 12 V. c. 22 - - - - - }	29,408	-	10
WIDE STREETS, DUBLIN - - - - - 6 G. 4, c. 128 - - -	1,142	16	1
TOTAL - - - £.	1,679,438	9	3

Treasury Chambers,
30 April 1867. }

GEORGE WARD HUNT.

No. 28.—AN ACCOUNT of Sums paid in the Year ended 31st March 1867, in respect of the PUBLIC FUNDED DEBT; with the future ANNUAL CHARGE of the said Debt as it stood on the 31st March 1867.

NATURE AND DESCRIPTION OF DEBT.				PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
INTEREST AND MANAGEMENT.				£.	s.	d.	£.	s.	d.
<i>Great Britain:</i>									
£. 3 per Cent. Consolidated Annuities	-	-	-	11,783,317	18	8	-	-	-
£. 3 per Cent. Reduced Annuities	-	-	-	3,216,671	-	5	-	-	-
New £. 3 per Cent. Annuities	-	-	-	5,831,534	14	4	-	-	-
New £. 3. 10. per Cent. Annuities	-	-	-	8,426	2	4	-	-	-
New £. 5 per Cent. Annuities	-	-	-	21,512	9	8	-	-	-
New £. 2. 10. per Cent. Annuities	-	-	-	99,008	17	4	-	-	-
Sinking Fund, 2½ per Cent. Annuities	-	-	-	6,906	14	7	-	-	-
Exchequer Bonds of 1853, 16 Vict. c. 23	-	-	-	10,457	10	-	-	-	-
Savings Banks Annuity, 26 Vict. c. 25	-	-	-	720,000	-	-	-	-	-
				21,697,835			7	4	
<i>Ireland:</i>									
£. 3 per Cent. Consolidated Annuities	-	-	-	167,969	2	8	-	-	-
£. 3 per Cent. Reduced Annuities	-	-	-	3,384	14	4	-	-	-
New £. 3 per Cent. Annuities	-	-	-	929,483	11	11	-	-	-
New £. 5 per Cent. Annuities	-	-	-	175	-	-	-	-	-
New £. 2. 10. per Cent. Annuities	-	-	-	77	-	-	-	-	-
				1,101,089			8	11	
				£. 22,798,924			16	3	
							22,691,159	8	8
Interest of the Government Debt to the Bank of England:									
1st. Original Capital:									
1694: Act 5 & 6 Will. & Mary,	£.	s.	d.	£.	s.	d.			
c. 20 - - - -	-	-	-	1,200,000	-	-			
1708: Act 7 Anne, c. 7 - -	-	-	-	400,000	-	-			
1742: Act 15 Geo. 2, c. 13 -	-	-	-	1,600,000	-	-			
				3,200,000	-	-			
2nd. Capital purchased of the South Sea Company:									
1721: Act 8 Geo. 1, c. 21, Residue of Capital of	£.	s.	d.						
£. 4,000,000 purchased of the South Sea	-	-	-	3,328,300	-	-			
Company - - - -	-	-	-						
3rd. Other Advances to Government:									
1716: Act 3 Geo. 1, c. 8, Balance of £. 2,000,000				500,000	-	-			
of Exchequer Bills cancelled - - -	-	-	-	1,750,000	-	-			
1727: 1 Geo. 2, c. 8, Advance to Government -	-	-	-	1,250,000	-	-			
1728: 2 Geo. 2, c. 3 - - ditto - - -	-	-	-	986,800	-	-			
1746: 19 Geo. 2, c. 6, Exchequer Bills delivered									
up to be cancelled - - - -	-	-	-						
TOTAL, bearing Interest at £. 3 per cent. per annum	-	£.		11,015,100	-	-	330,453	-	-
							330,453	-	-
Interest of the Government Debt to the Bank of Ireland:				£.	s.	d.			
1788: Act 21 & 22 Geo. 3, c. 16 (Irish Currency, £. 600,000)				553,846	3	1			
1797: Act 37 Geo. 3, c. 50 - (ditto - £. 500,000)				461,538	9	3			
1808: Act 48 Geo. 3, c. 183 - (ditto £. 1,250,000)				1,153,846	3	1			
1821: Act 2 Geo. 4, c. 72 - (ditto - £. 500,000)				461,538	9	3			
TOTAL, bearing Interest at £. 3 per cent. per annum	-	£.		*2,630,769	4	8	78,923	1	6
							78,923	1	6
MANAGEMENT of Funded Debt for one Year, ended 5th April 1866, on the Capital of the Unredeemed Debt, as it stood on the 5th April 1865 (as per next page), viz.:									
Bank of England, per Act 24 Vict. c. 3 - - - -	-	-	-	196,248	3	3	195,898	9	9
Bank of Ireland, per Act 28 Vict. c. 16* - - - -	-	-	-	11,176	8	3	11,179	10	-
MANAGEMENT (by the Bank of England) of the Unfunded Debt in Exchequer Bills, one Year to 30th November 1866, per Act 25 V. c. 3 - - - -				765	5	2	800	3	9
				£. 23,416,490			14	5	
							23,308,413	13	8

* Under the provisions of the Act 28 Vict. c. 16, the interest on the capital of the Government Debt to the Bank of Ireland has been paid at the reduced rate of £. 3 per cent. per annum from 6 April 1865, and payment has been made to the Bank of Ireland from that date, in respect of their charges for the management of the Unredeemed Public Debt in Ireland.

No. 28.—ACCOUNT of Sums paid in the Year ended 31st March 1867, &c.—*continued*.

NATURE AND DESCRIPTION OF DEBT.	PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
	£.	s.	d.	£.	s.	d.
TERMINABLE ANNUITIES.						
Life Annuities, per Acts 10 G. 4, c. 24, 3 W. 4, c. 14, and } 16 & 17 V. c. 45 - - - - - }	957,192	13	3			
Irish Life Annuities, under various Acts - - - - -	15,835	1	6			
Exchequer Annuities, - ditto - - - - -	11,730	15	4			
Annuities for Terms of Years: viz. :—				984,758	10	1
Per Acts 10 G. 4, c. 24, 3 W. 4, c. 14, and 16 & 17 V. c. 45	56,468	5	—			
Per Acts 18 V. c. 18, 23 & 24 V. c. 109, 25 & 26 V. c. 78, } 26 & 27 V. c. 80, and 27 & 28 V. c. 109, expiring 5 April 1885 }	390,202	—	—			
Per Act 26 V. c. 14, and 26 V. c. 25 (Savings Banks), } expiring 5 April 1885 - - - - - }	325,000	7	2			
Per Act 25 & 26 V. c. 39, expiring 4 August 1903 (Red } Sea and India Telegraph Co.) - - - - - }	36,000	—	—			
Naval and Military Pension Annuity, per Act 4 G. 4, c. 22, expiring 5 April 1867				807,665	12	2
				585,740	—	—
	£.			2,378,164	2	3
				2,301,012	1	4

No. 29.—AN ACCOUNT explanatory of the SUMS paid for MANAGEMENT of the PUBLIC DEBT, in the Year ended 31st March 1867.

	Great Britain.			Ireland.		
	£.	s.	d.	£.	s.	d.
UNREDEEMED CAPITAL, as it stood on the 5th April 1865:—						
New Annuities, at £. 2½ per Cent. - - - - -	3,940,701	5	8	3,080	—	—
Consolidated Annuities, £. 3 per Cent. - - - - -	392,201,842	9	7	6,258,672	2	5
Reduced Annuities - - ditto - - - - -	107,928,598	6	7	117,900	6	2
New Annuities - - - ditto - - - - -	195,688,660	10	—	30,873,558	2	9
New £. 3½ per Cent. Annuities - - - - -	240,746	6	4	—	—	—
New £. 5 per Cent. Annuities - - - - -	431,624	19	4	1,500	—	—
Annuities for terms of years - - - - -	725,507	10	—			
Annuities expiring in 1885 - - - - -	6,803,413	12	6			
Red Sea Telegraph Annuity - - - - -	360,000	—	—			
	£.					
	708,321,095	—	—	37,254,710	11	4
CHARGE FOR MANAGEMENT on the above Capital for the Year to 5th April 1866:—						
Bank of England (per Act 24 V. c. 3):						
On £. 600,000,000 - - at the rate of £. 300 per million	180,000	—	—			
108,321,095 - - ditto - £. 150 ditto -	16,248	3	3			
				196,248	3	3
Bank of Ireland (per Act 28 V. c. 16):						
On £. 37,254,710. 11. 4, at the rate of £. 300 per million.						
				11,176	8	3
MANAGEMENT OF EXCHEQUER BILLS by the Bank of England, for one Year to 30 November 1866, per Act 25 V. c. 3:						
On £. 7,652,600 (the amount outstanding on 1 December 1865), at the rate of £. 100 per million - - - - -				765	5	2
AMOUNTS paid to the Banks of England and Ireland - - - £.	197,013	8	5	11,176	8	3
Expenses of the National Debt Office (per Account No 46) - - -	15,253	—	—			
	£.					
	212,266	8	5			

No. 30.—AN ACCOUNT of the SUMS paid for INTEREST of EXCHEQUER BILLS and EXCHEQUER BONDS, in the Year ended 31st March 1867, and of the future Annual Charge for the same.

	PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
	£.	s.	d.	£.	s.	d.
INTEREST of Exchequer Bonds, charged on the Consolidated Fund (per Acts 27 & 28 Vict. c. 74, and 28 & 29 Vict. c. 29) - - - - -	87,250	-	-	87,250	-	-
Interest of Exchequer Bills (formerly Supply Exchequer Bills) charged on the Consolidated Fund, per Act 24 Vict. c. 5 - - - - -	199,274	19	1	199,750	-	-
Interest of Exchequer Deficiency Bills issued to make good the deficiency of the Consolidated Fund (per Act 57 Geo. 3, c. 48), viz. :				(Estimated.)		
Paid in Quarters ended :						
39th June 1866 - - - - -						
30th September 1866 - - - - -	447	18	4			
31st December 1866 - - - - -	150	-	-			
31st March 1867 - - - - -						
				597	18	4
	£.			287,122	17	5
						- (uncertain).
				287,000	-	-

No. 31.—AN ACCOUNT of the SUM appropriated to the Charge of the CIVIL LIST, in the Year ended 31st March 1867, and of the future Annual Charge for the same.

	PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
	£.	s.	d.	£.	s.	d.
Sum appropriated out of the Consolidated Fund, on account of the 1st, 2nd, 3rd, 4th and 6th Classes - - - - -	385,000	-	-	385,000	-	-
Charge for Pensions granted per Act 1 Vict. c. 2 (Class 5) - - - - -	22,052	10	-	21,600	-	-
	£.			406,600	-	-

No. 32.—AN ACCOUNT of ANNUITIES and PENSIONS paid out of the CONSOLIDATED FUND in Great Britain and Ireland, in the Year ended 31st March 1867, and of the future ANNUAL CHARGE for the same.

NAMES OF PERSONS.		By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
GREAT BRITAIN:		Act.	Cap.	£.	s.	d.	£.	s.	d.
ANNUITIES to the Royal Family:									
Her Royal Highness the Duchess of Cambridge	- - -	58 G. 3	24	6,000	-	-	111,600	-	-
Her Royal Highness the Princess Augusta, Duchess of Mecklenburgh Strelitz	- - -	1 G. 4	108						
His Royal Highness the Duke of Cambridge	- - -	6 & 7 V.	25	3,000	-	-			
Her Royal Highness the Princess Mary (Princess of Teck)	- - -	13 & 14 V.	77	12,000	-	-			
Ditto - ditto - (£.2,000 p' ann. additional, from 12 June 1866)	- - -	13 & 14 V.	77	3,000	-	-			
Her Royal Highness the Princess Royal (Crown Princess of Prussia)	- - -	29 & 30 V.	48	1,131	17	4			
Her Royal Highness the Princess Alice Maud Mary (Princess Frederick William Louis of Hesse)	- - -	20 & 21 V.	2	8,000	-	-			
His Royal Highness Albert Edward, Prince of Wales	- - -	24 V.	15	6,000	-	-			
Her Royal Highness the Princess of Wales	- - -	26 V.	1	40,000	-	-			
His Royal Highness the Duke of Edinburgh (£.15,000 per annum, from 6 Aug. 1865)	- - -	26 V.	1	10,000	-	-			
Her Royal Highness the Princess Helena Augusta Victoria (Princess Christian of Schleswig-Holstein-Sonderbourg-Augustenburg; £.6,000 per annum, from 5 July 1866)	- - -	29 V.	8	21,301	10	11			
		29 V.	7	3,016	9	8			
PENSIONS for NAVAL and MILITARY SERVICES:									
Lord Rodney	- - -	33 G. 3	77	1,000	-	-	35,000	-	-
Dowager Lady Rodney	- - -			1,000	-	-			
Viscount Duncan (Earl of Camperdown) (dead)	- - -	38 G. 3	22	2,000	-	-			
Earl Morley, in trust for Earl Amherst	- - -	43 G. 3	159	3,000	-	-			
Viscount St. Vincent	- - -	46 G. 3	50	2,000	-	-			
	- - -			4 G. 4	92	1,000			
Earl Nelson	- - -	46 G. 3	146	3,500	-	-			
Frances Elizabeth, Countess Nelson	- - -			1,500	-	-			
The Duke of Wellington	- - -	50 G. 3	8	2,000	-	-			
	- - -			52 G. 3	37	2,000			
Viscount Combermere	- - -	54 G. 3	163	2,000	-	-			
Viscount Exmouth	- - -	54 G. 3	164	2,000	-	-			
Lord Seaton	- - -	3 V.	11	2,000	-	-			
Lord Keane	- - -	4 V.	1	2,000	-	-			
Lord Hardinge	- - -	9 & 10 V.	31	3,000	-	-			
Lord Gough (2,000 l. per annum)	- - -	9 & 10 V.	32	1,000	-	-			
Lord Raglan	- - -	18 & 19 V.	64	2,000	-	-			
Lady Raglan	- - -	18 & 19 V.	64	1,000	-	-			
Sir William F. Williams, Bart.	- - -	19 & 20 V.	30	1,000	-	-			
Sir Henry Marshman Havelock, Bart.	- - -	21 V.	2	1,000	-	-			
Lady Havelock	- - -			1,000	-	-			
Carried forward - - -				£.	150,449	17	11	146,000	-

No. 32.—ACCOUNT of the Annuities and Pensions paid out of the Consolidated Fund, &c.—*continued.*

NAMES OF PERSONS.		By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
GREAT BRITAIN— <i>continued.</i>		<i>Act.</i>	<i>Cap.</i>	£.	s.	d.	£.	s.	d.
Brought forward - - -		-	-	150,449	17	11	146,000	-	-
PENSIONS for CIVIL SERVICES :		Duration of the Grant.							
Granville John Penn - - -	{ -- To the Heirs of Wm. Penn for ever - - }	30 G. 3	46	4,000	-	-	12,000	-	-
Lord Colchester - - -	For Life - - -	57 G. 3	47	3,000	-	-			
Viscount Eversley - - -	For Life - - -	20 V.	9	4,000	-	-			
Countess of Elgin and Kincardine -	For Life - - -	27 & 28 V.	31	1,000	-	-			
<i>First Class (Four, at £. 2,000):</i>									
Lord Glenelg (to 23 April 1866) - - -	{	4 & 5 W. 4	24	598	18	-	4,000	-	-
The Right Hon. Sir George Grey (from 6 July 1866) - -				1,000	-	-			
The Right Hon. Benjamin Disraeli (to 12 July 1866) - -				1,036	1	8			
Lord Monteagle (to 7 February 1866) - - -				183	6	8			
The Right Hon. Thomas Milner Gibson (from 7 July 1866) -				994	16	10			
The Right Hon. Spencer H. Walpole - - (suspended)				-	-	-			
<i>Second Class (Two, at £. 1,400):</i>									
(Two vacant) - - -				-	-	-	-	-	-
<i>Third Class (Four, at £. 1,200):</i>									
The Right Hon. Stephen Rumbold Lushington - - -	{	4 & 5 W. 4	24	1,500	-	-	2,700	-	-
The Right Hon. Sir George Clerk, Bart. - - -				1,200	-	-			
Vice Admiral Lord Clarence E. Paget - - (suspended)				-	-	-			
(One vacant) - - -				-	-	-			
<i>Fourth Class (Six, at £. 1,000):</i>									
The Right Hon. H. U. Addington (late U. S. S. Foreign Dept.) - - -	{	57 G. 3 and 4 & 5 W. 4	65 24	600	-	-	1,600	-	-
(Receives also a Diplomatic Pension of 900 <i>l.</i> per annum: <i>vide</i> p. 49.)				-	-	-			
Admiral W. A. B. Hamilton (late Second Secretary of the Admiralty) - - -	{	-	-	1,000	-	-	-	-	-
(Four vacant) - - -				-	-	-			
Heather, John - - - { Officers of the late African Com- pany - - }		1 & 2 G. 4	28	100	-	-	230	-	-
Sewell, William B. - - -	130			-	-				
Earle, Percival H., Officer of the late Lottery Office - -		4 G. 4	60	133	6	8	133	6	8
Carried forward - - - £.				170,926	7	9	166,663	6	8

No. 32.—ACCOUNT of the Annuities and Pensions paid out of the Consolidated Fund, &c.—continued.

NAMES OF PERSONS.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.			
GREAT BRITAIN—continued.	Act.	Cap.	£.	s.	d.	£.	s.	d.	
Brought forward - - -	-	-	170,926	7	9	166,663	6	8	
Frederick, Arthur (to 7 August 1866) -	-	-	82	9	10	709	-	-	
Glasse, William B. -	4 W. 4	15	108	-	-				
Nottidge, Charles -			260	-	-				
Penwarne, John -			291	-	-				
Taylor, Henry -			50	-	-				
Officers of the late Exchequer in England -									
PENSIONS for JUDICIAL SERVICES:									
Lord Brougham and Vaux, late Lord Chancellor - - -	-	-	5,000	-	-	45,000	-	-	
Lord St. Leonards - - - ditto - - -	-	-	5,000	-	-				
Lord Cranworth - - - ditto - (from 6 July 1866) -	39 G. 3 2 & 3 W. 4	110 111	2,500	-	-				
Lord Chelmsford - - - ditto - (to 5 July 1866) -	-	-	2,500	-	-				
Lord Westbury - - - ditto - - -	-	-	5,000	-	-				
The Right Hon. Sir F. Pollock, late Lord Chief Baron, Court of Exchequer (from 13 July 1866) - - -	-	-	1,897	6	10	45,000	-	-	
The Right Hon. Sir William Erle, late Lord Chief Justice of the Common Pleas (from 28 November 1866) - - -	-	-	420	5	2				
The Right Hon. Sir John Taylor Coleridge, late Puisne Judge, Queen's Bench - - -	39 G. 3 53 G. 3	110 153	3,500	-	-				
Sir Hugh Hill, late Puisne Judge, Queen's Bench - - -	6 G. 4	84	3,500	-	-				
Lord Wensleydale, late Baron, Court of Exchequer - - -	-	-	3,500	-	-				
The Right Hon. Sir Edward V. Williams, late Puisne Judge, Common Pleas - - -	-	-	3,500	-	-	3,200	-	-	
The Right Hon. Sir James Wigram, late Vice-Chancellor (to 29 July 1866) - - -	5 V.	5	1,966	9	10				
The Right Hon. Sir R. T. Kindersley - ditto - (from 30 November 1866) - - -	-	-	372	2	6				
Serjeant H. Storks, late Judge, County Court (to 4 November 1866) - - -	15 & 16 V.	54	845	2	2				
John Jones - - - ditto - - -	"	"	800	-	-				
Serjeant James Manning - ditto - (to 29 August 1866) - - -	"	"	663	-	10	3,200	-	-	
William Walker - - - ditto - - -	"	"	800	-	-				
John Tyrrell - - - ditto - - -	"	"	800	-	-				
Uvedale Corbett - - - ditto - - -	"	"	800	-	-				
HEREDITARY PENSIONS, transferred from GROSS REVENUES:									
The Duke of Marlborough - - -	-	-	4,000	-	-	7,360	-	-	
The Heirs of the Duke of Schomberg - - -	19 & 20 V.	59	2,160	-	-				
The Earl of Bath - - - (moiety) - - -	-	-	1,200	-	-				
MISCELLANEOUS PENSIONS:									
The Servants of her late Majesty Queen Charlotte - - -	59 G. 3	22	593	6	5	1,200	-	-	
— his late Majesty George the Third - - -	1 G. 4	109	456	14	4				
— her late Majesty Queen Caroline - - -	3 G. 4	98	195	-	-				
Pensions formerly on the Civil List of their late Majesties George the Fourth and William the Fourth, the Hereditary Revenues of Scotland, and 4½ per Cent. Duties - - -	1 & 2 V.	95	22,856	-	9	22,000	-	-	
Carried forward - - -	-	-	£.	246,453	6	5	246,132	6	8

No. 32.—ACCOUNT of the Annuities and Pensions paid out of the Consolidated Fund, &c.—*continued.*

NAMES OF PERSONS.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
	Act.	Cap.	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	246,453	6	5	246,132	6	8
I R E L A N D :								
PENSION for NAVAL SERVICES:								
Viscount Duncan (Earl of Camperdown) (dead) - - -	38 G. 3	70	997	9	-	—		
PENSIONS for CIVIL SERVICES:								
Wm. D. Delap, late Chief Clerk in the Irish Exchequer Office in London - - - - -	54 G. 3	83	248	6	-	8,379	1	8
The Earl of Roden, late Auditor-General of the Exchequer, Ireland - - - - -								
William Johnston - late Clerk - - - - -	-	-	43	2	8			
Thomas James Quinton ditto - - - - -	3 G. 4	56	55	-	-			
Jacob M. Wanty - - - ditto - - - - -			124	10	-			
Robert Douglas - - - ditto - - - - -	-	-	32	6	-			
George Archdall Greatwicke, late Commissioner of Board of Works, Ireland - - - - -	5 G. 4	23	177	11	8			
PENSIONS for JUDICIAL SERVICES:								
The Right Hon. Maziere Brady, late Lord Chancellor (from 21 July 1866) - - - - -	40 G. 3	69	1,598	14	7	19,384	11	8
The Right Hon. Joseph Napier - - - ditto - - - - -	"	"	3,692	6	-			
The Right Hon. Francis Blackburne - ditto (to 20 July 1866) - - - - -	"	"	2,093	11	5			
The Right Hon. Thomas Lefroy, late Lord Chief Justice, Queen's Bench (from 23 July 1866) - - - - -	"	"	1,500	14	2			
Hon. Edmund Hayes, late Puisne Judge, Queen's Bench (from 30 September 1866) - - - - -	"	"	600	-	-			
The Hon. John Richards, late Baron, Court of Exchequer - - -	"	"	2,400	-	-	8,036	5	4
Acheson Lyle, late Master in Chancery - - - - -	13 & 14 V.	51	500	-	-			
Viscount Avonmore, late Principal Registrar, Court of Chan- cery - - - - -	4 G. 4	61	4,199	19	-			
Mervyn Stewart, late Second Clerk, or Lord Treasurer's Re- membrancer - - - - -	5 & 6 W. 4	55	575	10	4			
John Stewart, for Life of Mervyn Stewart, late Deputy to Lord Treasurer's Remembrancer - - - - -	-	-	298	7	8			
John Stewart (for Life), late Secondary in the Office of Second Clerk, or Lord Treasurer's Remembrancer - - - - -	-	-	62	8	4	4,060	-	-
John Gibson, late Assistant Barrister, County Antrim - - -	-	-	733	6	8			
Hon. John Plunket ditto - - - - - Meath - - - - -	-	-	466	13	4			
Walter Berwick - - - ditto - - - - - Cork (suspended) - - -	-	-	-	-	-			
Jonathan Henn - - - ditto - - - - - Donegal - - - - -	-	-	733	6	8			
John Richard Corballis, ditto - - - - - Kilkenny - - - - -	21 & 22 V.	88	660	-	-	288,315	19	6
Theophilus Jones - - - ditto - - - - - Down - - - - -	-	-	733	6	8			
Robert Tighe - - - ditto - - - - - Limerick - - - - -	-	-	733	6	8			
Sir John Howley - - - ditto - - - - - Tipperary } (dead) - - -	-	-	138	10	4			
(to 13 February 1866) - - - - -	-	-	-	-	-			
MISCELLANEOUS PENSIONS:								
The Trustees of Mrs. Sarah Hamilton and her Children - - -	37 G. 3	62	625	-	8	7,323	14	2
Annuities granted in Ireland - - - - -	39 G. 3	65	184	12	4			
Mary Anne Forster (now Tomes), late Housemaid, House of Lords, Ireland, for loss of emoluments by the Union - - -	40 G. 3 2 & 3 W. 4	34 110	18	-	10			
Persons who suffered by the Rebellion in Ireland, in 1798 - - -	40 G. 3	50	-	-	-			
Pensions formerly on the Civil List, Ireland - - - - -	40 G. 3 1 & 2 V.	49 95	60 6,436	-	4			
		£.	279,873	13	1	288,315	19	6

No. 33.—AN ACCOUNT of the SALARIES and ALLOWANCES paid out of the CONSOLIDATED FUND in the Year ended 31st March 1867, and of the future ANNUAL CHARGE for the same.

GREAT BRITAIN.				By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
HOUSE OF COMMONS :				Act.	Cap.	£.	s.	d.	£.	s.	d.
The Right Honourable John Evelyn Denison, Speaker -				4 & 5 W. 4	70	5,000	-	-	6,200	-	-
Lord Charles Russell, Sergeant-at-Arms - - - -				12 & 13 V.	72	1,200	-	-			
EXCHEQUER AND AUDIT OFFICE :											
Sir William Dunbar, Bart., Chairman of the Board of Audit, and Comptroller-General of the Exchequer - - -				28 & 29 V.	93	2,000	-	-	3,500	-	-
Richard Vaughan Davis - - - } Commissioners				46 G. 3	141	1,200	-	-			
William Leader Maberly - - - } of Audit				"	"	1,200	-	-			
Charles Z. Macaulay - - - }				"	"	1,200	-	-			
LUNACY COMMISSION :											
Dr. R. Nairne - - - - } - - - -				8 & 9 V.	100	1,500	-	-	9,800	-	-
S. Gaskell - - - - } - - - -				"	"	1,500	-	-			
John Forster - - - - } - - - -				"	"	1,500	-	-			
W. G. Campbell - - - - } Commissioners				"	"	1,500	-	-			
James Wilkes - - - - } - - - -				"	"	1,500	-	-			
R. W. Lutwidge - - - - } - - - -				"	"	1,500	-	-			
Charles Palmer Phillips, Secretary - - - -				"	"	800	-	-	400	-	-
On account of the Salaries of Clerks - - - -				"	"	400	-	-			
<i>Note.</i> —The remainder of the Salaries of the Clerks, &c., and the Travelling and Contingent Expenses of the Commission, are voted in Class II., Civil Service Estimates.											
SCOTCH CLERGY :											
Augmentation of Stipends to Scotch Clergy - - -				50 G. 3	84	17,039	19	10	17,039	19	10
				4 G. 4	79						
				17 & 18 V.	94						
CLERGY, WEST INDIES :											
Salaries of the Ecclesiastical Establishment in the West Indies				6 G. 4	88	20,300	-	-	20,300	-	-
				7 G. 4	4						
				5 V. Sess. 2	4						
ISLE OF MAN :											
Salaries, &c., Civil Government of the Isle of Man - -				16 & 17 V.	107	14,008	5	7	4,000	-	-
				17 & 18 V.	94						
INSPECTORS OF ANATOMY :											
Dr. G. Cursham (England) - - - -				-	-	100	-	-	900	-	-
Charles Hawkins (ditto) - - - -				-	-	100	-	-			
Incidental Expenses (ditto) - - - -				2 & 3 W. 4	75	560	12	6			
Dr. Andrew Wood (Scotland) - - - -				-	-	100	-	-			
Incidental Expenses (ditto) - - - -				-	-	60	-	-			
COMPENSATIONS UNDER THE COPYRIGHT ACT :											
The University of Aberdeen - - - -				-	-	320	-	-	3,029	1	10
The University of St. Andrews - - - -				-	-	630	-	-			
The University of Edinburgh - - - -				-	-	575	-	-			
The University of Glasgow - - - -				6 & 7 W. 4	110	707	-	-			
King's Inns Library, Dublin - - - -				-	-	433	6	8			
Sion College - - - -				-	-	363	15	2			
Carried forward - - - £.						77,297	19	9	65,169	1	8

No. 33.—ACCOUNT of the Salaries and Allowances paid out of the Consolidated Fund, &c.—*continued.*

	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
	Act.	Cap.	£.	s.	d.	£.	s.	d.
GREAT BRITAIN—continued.								
Brought forward - - -	-	-	77,297	10	9	65,169	1	8
MISCELLANEOUS:								
Salaries formerly charged on the Hereditary Revenues of Scotland, viz.:—								
The High Commissioner to the General Assembly of the Church of Scotland (to 5 April 1866*) - -	-	-	500	-	-	6,000	8	4
The General Assembly, Church of Scotland, for Itinerant Preachers (to 5 April 1866*) - - - - -	-	-	500	-	-			
The Procurator, for Salaries of Officers, Church of Scotland - - - - -	-	-	1,100	-	-			
The office of Heritable Usher of Scotland - - -	2 & 3 W. 4	116	242	15	-			
Six Trumpeters - - - - -	-	-	100	18	-			
Hereditary Keeper, Deputy Keeper, and Porter, Holyrood House - - - - -	-	-	133	5	4			
Officers of the Order of the Thistle - - - - -	-	-	423	10	-			
The Right Honourable William Beresford, Keeper of the Tennis Court - - - - -	"	"	83	-	-	83	-	-
* (These Salaries will in future be paid annually, on 5th April, instead of quarterly as heretofore.)								
I R E L A N D.								
LORD LIEUTENANT:								
His Excellency the Lord Lieutenant - - - - -	2 & 3 W. 4	116	20,000	-	-	20,000	-	-
MAYNOOTH COLLEGE:								
The President, Vice-President, Officers, and Professors of the College of Maynooth - - - - -	8 & 9 V.	25	6,000	-	-	26,360	-	-
Sundry Allowances to Students of the College of Maynooth - - - - -			20,360	-	-			
QUEEN'S COLLEGES:								
Belfast - - - - - £. 7,000 - -	8 & 9 V.	66	21,000	-	-	21,000	-	-
Cork - - - - - £. 7,000 - -								
Galway - - - - - £. 7,000 - -								
INSPECTORS OF ANATOMY:								
Sir James Murray, M.D. - - - - -	2 & 3 W. 4	75	400	-	-	470	-	-
William Beamish, M.D. (Province of Munster) - - -	"	"	70	-	-			
MISCELLANEOUS:								
Salaries formerly charged on the Civil List (£. 109. 3. 4. paid in England) - - - - -	2 & 3 W. 4	116	669	-	-	660	-	-
Salaries and Expenses of the Board of Charitable Bequests -	7 & 8 V.	97	1,304	3	5	1,600	-	-
Allowances to sundry Persons - - - - -	41 G. 3	32	1,045	7	8	1,045	7	8
Compensations to Weighmasters of Butter - - -	10 G. 4	41	1,187	9	-	1,100	-	-
			£.	152,417	8 2	143,487	17	8

No. 34.—AN ACCOUNT of the SALARIES and PENSIONS paid out of the CONSOLIDATED FUND in the Year ended 31st March 1867, for the DIPLOMATIC SERVICE, and of the Future Annual Charge for the same.

SALARIES AND ALLOWANCES.						PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
(Per Act 2 & 3 Will. 4, c. 116.)						£.	s.	d.	£.	s.	d.
France	-	Ambassador	-	-	-	9,954	11	6	13,092	12	-
	-	Secretary of Embassy	-	-	-	1,402	-	6			
	-	Second Secretary, 1st	-	-	-	426	-	-			
	-	Ditto - 2d	-	-	-	300	-	-			
	-	Military Attaché	-	-	-	500	-	-			
	-	Naval Attaché	-	-	-	500	-	-			
Turkey	-	Ambassador	-	-	-	8,000	-	-	10,707	16	6
	-	Secretary of Embassy	-	-	-	817	2	7			
	-	Oriental Secretary	-	-	-	600	-	-			
	-	Second Secretary, 1st	-	-	-	400	-	-			
	-	Ditto - 2d	-	-	-	302	7	3			
	-	Ditto - 3d	-	-	-	300	-	-			
	-	Ditto - 4th	-	-	-	288	6	8			
Russia	-	Ambassador	-	-	-	8,805	-	-	10,905	11	4
	-	Secretary of Embassy	-	-	-	1,104	4	7			
	-	Second Secretary, 1st	-	-	-	533	11	3			
	-	Ditto - 2d	-	-	-	300	-	-			
	-	Ditto - 3d (from 12 May 1866)	-	-	-	162	15	6			
Austria	-	Ambassador	-	-	-	8,495	13	10	10,907	14	8
	-	Secretary of Embassy	-	-	-	1,552	-	3			
	-	Second Secretary, 1st	-	-	-	400	-	-			
	-	Ditto - 2d	-	-	-	300	-	-			
	-	Ditto - 3d (from 16 May 1866)	-	-	-	160	-	7			
Prussia	-	Ambassador	-	-	-	7,651	6	9	9,386	14	5
	-	Secretary of Embassy	-	-	-	900	-	-			
	-	Second Secretary, 1st	-	-	-	506	-	-			
	-	Ditto - 2d	-	-	-	230	3	2			
	-	Ditto - 3d (from 15 Aug. 1866)	-	-	-	99	4	6			
Spain	-	Envoy Extraordinary and Minister Plenipo-	-	-	-	5,500	-	-	6,450	-	-
	-	tentiary	-	-	-	700	-	-			
	-	Secretary of Legation	-	-	-	250	-	-			
United States	-	Envoy Extraordinary and Minister Plenipo-	-	-	-	5,100	-	-	7,044	11	10
	-	tentiary	-	-	-	700	-	-			
	-	Secretary of Legation	-	-	-	325	-	-			
	-	Second Secretary, 1st	-	-	-	275	-	-			
	-	Ditto - 2d	-	-	-	144	11	10			
	-	Ditto - 3d	-	-	-	500	-	-			
Italy	-	Envoy Extraordinary and Minister Plenipo-	-	-	-	5,600	-	-	7,150	-	-
	-	tentiary	-	-	-	950	-	-			
	-	Secretary of Legation	-	-	-	350	-	-			
	-	Second Secretary, 1st	-	-	-	250	-	-			
Portugal	-	Envoy Extraordinary and Minister Plenipo-	-	-	-	3,894	11	1	5,460	11	1
	-	tentiary	-	-	-	1,316	-	-			
	-	Secretary of Legation	-	-	-	250	-	-			
Brazil	-	Envoy Extraordinary and Minister Plenipo-	-	-	-	4,700	-	-	5,541	16	8
	-	tentiary	-	-	-	634	-	-			
	-	Secretary of Legation	-	-	-	207	16	8			
Carried forward						£.			86,647 8 6		
									153,102 - - (Estimated).		

No. 34.—ACCOUNT of Salaries and Pensions of the Diplomatic Service—*continued.*

SALARIES AND ALLOWANCES— <i>continued.</i>					PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.						
					£.	s.	d.	£.	s.	d.	£.	s.	d.	
Brought forward - - -					-	-	-	86,647	8	6	153,102	-	-	
Netherlands	- Envoy Extraordinary and Minister Plenipo-	- tentiary - - - - - }	- - - - - }	- - - - - }	3,763	12	5	4,982	12	5				
					Secretary of Legation - - - - -	969	-							-
					Second Secretary - - - - -	250	-							-
Sweden	- Envoy Extraordinary and Minister Plenipo-	- tentiary - - - - - }	- - - - - }	- - - - - }	3,062	17	5	4,350	-	1				
					Secretary of Legation - - - - -	1,044	-							-
					Second Secretary - - - - -	243	2							8
Hanover	- Envoy Extraordinary and Minister Plenipo-	- tentiary - - - - - }	- - - - - }	- - - - - }	3,352	4	5	3,852	4	5				
					Secretary of Legation - - - - -	500	-							-
Belgium	- Envoy Extraordinary and Minister Plenipo-	- tentiary - - - - - }	- - - - - }	- - - - - }	4,000	-	-	4,750	-	-				
					Secretary of Legation - - - - -	500	-							-
					Second Secretary - - - - -	250	-							-
Denmark	- Envoy Extraordinary and Minister Plenipo-	- tentiary - - - - - }	- - - - - }	- - - - - }	3,763	3	11	5,058	1	2				
					Secretary of Legation - - - - -	1,044	17							3
					Second Secretary - - - - -	250	-							-
Bavaria	- Envoy Extraordinary and Minister Plenipo-	- tentiary - - - - - }	- - - - - }	- - - - - }	4,000	-	-	4,690	12	9				
					Secretary of Legation - - - - -	553	15							8
					Second Secretary - - - - -	136	17							1
Wurtemberg	- Envoy Extraordinary and Minister Plenipo-	- tentiary - - - - - }	- - - - - }	- - - - - }	2,300	-	-	3,050	-	-				
					Secretary of Legation - - - - -	482	13							7
					Second Secretary - - - - -	267	6							5
Frankfort	- Envoy Extraordinary and Minister Plenipo-	- tentiary - - - - - }	- - - - - }	- - - - - }	3,585	5	10	4,167	18	5				
					Secretary of Legation - - - - -	530	8							9
					Second Secretary (to 28 Sept. 1866) - - -	52	3							10
Saxony	- Minister Plenipotentiary - - - - - }	- - - - - }	- - - - - }	- - - - - }	2,261	10	10	3,395	10	10				
					Secretary of Legation - - - - -	850	-							-
					Second Secretary - - - - -	284	-							-
Switzerland	- Minister Plenipotentiary - - - - - }	- - - - - }	- - - - - }	- - - - - }	2,758	-	-	3,200	-	-				
					Secretary of Legation - - - - -	442	-							-
Greece	- Minister Plenipotentiary - - - - - }	- - - - - }	- - - - - }	- - - - - }	3,800	-	-	4,536	10	4				
					Secretary of Legation - - - - -	498	6							5
					Second Secretary - - - - -	238	3							11
Mexico	- Minister Plenipotentiary - - - - - }	- - - - - }	- - - - - }	- - - - - }	4,048	-	-	5,050	-	-				
					Secretary of Legation - - - - -	752	-							-
					Second Secretary - - - - -	250	-							-
Argentine Re- public.	- Minister Plenipotentiary - - - - - }	- - - - - }	- - - - - }	- - - - - }	2,906	7	9	4,294	8	2				
					Secretary of Legation - - - - -	1,138	-							5
					Second Secretary - - - - -	250	-							-
Carried forward - - - £.					142,025	7	1	153,102	-	-				

No. 34.—ACCOUNT of Salaries and Pensions of the Diplomatic Service—*continued.*

SALARIES AND ALLOWANCES— <i>continued.</i>			PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
		£. s. d.	£.	s.	d.	£.	s.	d.
Brought forward - - -			142,025	7	1	153,102	-	-
Morocco - Minister Plenipotentiary - - -		- - -	400	-	-			
Central American } Minister Plenipotentiary (to 12 Apr. 1866)		538 9 3						
Republics } Chargé d'Affaires (from 27 Apr. 1866) -		815 18 8						
Venezuela - Chargé d'Affaires - - - - -		- - -	1,354	7	11			
Peru - - - Chargé d'Affaires - - - - -		- - -	1,875	13	10			
Chile - - - Chargé d'Affaires - - - - -		- - -	1,583	11	6			
Monte Video - Chargé d'Affaires - - - - -		- - -	2,000	-	-			
Equator - - - Chargé d'Affaires - - - - -		- - -	1,695	-	-			
United Provinces } Chargé d'Affaires (from 1 March 1866) -		1,945 17 4	1,400	-	-			
of Columbia } Second Secretary (to 1 February 1866) -		22 10 -						
			1,968	7	4			
Second Secretary, on Special Service at Rome - - -		- - -	737	10	-			
Persia - - - For the use of Her Majesty's Mission - - -		- - -	952	2	7			
			£.	155,992	- 3			
PENSIONS.			DATE OF GRANT.					
(Per Act 2 & 3 Will. 4, c. 116.)								
Terrick Hamilton, Esq. - - - - -		25 Feb. - 1825	-	706	- -			
A. S. Douglas, Esq. - - - - -		15 Sept. - 1829	-	706	- -			
E. J. Dawkins, Esq. (to 5 July 1866) - - -		30 April - 1827	-	393	- -			
William Turner, Esq. - - - - -		14 June - 1841	-	900	- -			
Chas. Bankhead, Esq. - - - - -		25 July - 1851	-	700	- -			
P. Browne, Esq. - - - - -		26 May - 1853	-	700	- -			
Rt. Hon. H. U. Addington (in addition to £. 600 at {		5 Jan. - 1826	-	900	- -			
p. 42) - - - - -		2 Nov. - 1833	-					
Major Gen. Sir J. Sheil, K. C. B. - - - -		21 Oct. - 1854	-	1,300	- -			
Rt. Hon. Sir G. H. Seymour, G. C. B. - - -		14 April - 1848	-	1,300	- -			
Rt. Hon. Sir Richard Pakenham, K. C. B. - -		22 March - 1849	-	1,300	- -			
Hon. Sir J. D. Bligh, K. C. B. - - - - -		14 July - 1856	-	900	- -			
Percy W. Doyle, Esq., C. B. - - - - -		27 Feb. - 1858	-	700	- -			
Viscount Stratford de Redcliffe, G. C. B. -		10 October 1812	-	1,786	- -			
		24 July - 1830	-					
Lord Dunfermline, K. C. B. - - - - -		28 Nov. - 1849	-	1,300	- -			
Sir Thomas Wathen Waller, Bart. - - - -		21 Sept. - 1858	-	700	- -			
Hon. G. Edgecombe - - - - -		18 June - 1859	-	700	- -			
Hon. F. R. Forbes - - - - -		1 Nov. - 1859	-	900	- -			
Hon. H. G. Howard - - - - -		10 August 1861	-	300	- -			
Sir Wm. Gore Ouseley (to 6 March 1866) -		18 Dec. - 1849	-	116 13 4				
		12 Dec. - 1853	-					
Sir James Hudson, G. C. B. - - - - -		31 August 1863	-	1,300	- -			
W. D. Christie, Esq. - - - - -		18 Nov. - 1863	-	900	- -			
P. Griffith, Esq., C. B. (900 l. per ann. from 25 Oct. {		25 Oct. - 1865	-	1,088	15 10			
1865) - - - - -			-					
Rt. Hon. Sir H. L. Bulwer, G. C. B. (1,700 l. per ann. {		25 April - 1855	-	1,870	19 6			
from 2 Dec. 1865) - - - - -		18 Dec. - 1865	-					
Sir A. C. Magenis, G. C. B. (1,300 l. per ann. from {		9 June - 1866	-	746	8 7			
9 June 1866) - - - - -			-					
			£.					
Sir Alexander Malet, Bart., K. C. B. - - -		22 Feb. - 1867	900	-	- -			
Sir Charles Lennox Wyke - - - - -		22 „ - 1867	900	-	- -			
The Rt. Hon. the Earl Cowley, K. G., G. C. B. -		22 Feb. - 1867	1,700	Suspended whilst in active em- ployment.				
Lord Howard de Walden, G. C. B. - - - -		7 „ - 1850	1,300					
Hon. Peter Campbell Scarlett, C. B. - - -		8 May - 1860	700					
Lord Napier, K. T. - - - - -		18 Dec. - 1865	1,700					
			£.	178,205	17 6	180,000	-	-

Note.—The Act 2 & 3 Will. 4, c. 116, s. 5, limits the charge to £. 180,000 per annum.

No. 35.—AN ACCOUNT of Sums paid to OFFICERS of COURTS of JUSTICE out of the CONSOLIDATED FUND in the Year ended 31st March 1867, and of the future Annual Charge for the same.

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.		FUTURE ANNUAL CHARGE.	
	Acts.	Cap.	£.	s. d.	£.	s. d.
GREAT BRITAIN.						
SALARIES:						
COURT of CHANCERY:						
The Right Hon. Lord Cranworth, Lord Chancellor (to 5 July 1866) -	15 & 16 V.	87	3,000	- -	39,850	- -
The Right Hon. Lord Chelmsford - ditto - (from 6 July 1866)	" "	"	3,000	- -		
The Right Hon. Sir James Knight Bruce, Lord Justice, Court of Appeal (to 27 October 1866) -	" "	"	4,793	2 1		
The Right Hon. Sir George J. Turner, Lord Justice, Court of Appeal	" "	"	6,000	- -		
The Right Hon. Lord Cairns, Lord Justice, Court of Appeal (from 28 October 1866) -	" "	"	1,206	17 11		
The Right Hon. Lord Romilly, Master of the Rolls -	14 & 15 V.	83	6,000	- -		
The Right Hon. Sir R. T. Kindersley, Vice-Chancellor (to 29 November 1866) -	{ 53 G. 3 5 V.	{ 24 5 }	4,468	7 1		
Sir John Stuart, Vice-Chancellor -	15 & 16 V.	87	5,000	- -		
Sir W. Page Wood ditto -	" "	"	5,000	- -		
Sir Richard Malins ditto - (from 30 November 1866)	" "	"	531	12 2		
The Secretary of Presentations -	" "	"	400	- -		
The Secretary of Commissions -	" "	"	400	- -		
Expenses of the Office of the Clerk of Presentations -	3 & 4 W. 4	84	50	- -		
COURT of QUEEN'S BENCH:						
The Right Hon. Sir Alex. J. C. Cockburn, Lord Chief Justice -	{ 6 G. 4 14 & 15 V.	{ 82 41 }	8,000	- -	28,000	- -
Sir Colin Blackburne, Puisne Judge -	2 & 3 W. 4	116	5,000	- -		
Sir John Mellor - ditto -	" "	"	5,000	- -		
Sir William Shee - ditto -	" "	"	5,000	- -		
Sir Robert Lush - ditto -	" "	"	5,000	- -		
COURT of COMMON PLEAS:						
The Right Hon. Sir William Erle, Chief Justice (to 27 Nov. 1866) -	{ 2 & 3 W. 4 14 & 15 V.	{ 116 41 }	6,215	10 4	27,000	- -
The Right Hon. Sir William Bovill ditto - (from 28 November 1866) -	" "	"	784	9 8		
Sir James Shaw Willes, Puisne Judge -	2 & 3 W. 4	116	5,000	- -		
Sir J. B. Byles - ditto -	" "	"	5,000	- -		
Sir Henry Singer Keating - ditto -	" "	"	5,000	- -		
Sir Montague E. Smith - ditto -	" "	"	5,000	- -		
COURT of EXCHEQUER:						
The Right Hon. Sir Frederick Pollock, Lord Chief Baron (to 12 July 1866) -	2 & 3 W. 4	116	3,626	5 9	27,000	- -
The Right Hon. Sir Fitzroy Kelly, Lord Chief Baron (from 13 July 1866) -	" "	"	3,373	14 3		
Sir Samuel Martin - Baron -	" "	"	5,000	- -		
Sir George W. W. Bramwell - ditto -	" "	"	5,000	- -		
Sir William Fry Channell - ditto -	" "	"	5,000	- -		
Sir Gillery Pigott - ditto -	" "	"	5,000	- -		
COURT of PROBATE:						
The Right Hon. Sir James P. Wilde, Judge -	20 & 21 V.	{ 77 85 }	5,000	- -	5,000	- -
POLICE COURTS:						
Salaries of Magistrates, Police Courts of the Metropolis (one at £. 1,500, and 22 at £. 1,200 per annum) -	2 & 3 V.	71	27,900	- -	27,900	- -
MISCELLANEOUS:						
The Right Hon. Sir Stephen Lushington, Judge, High Court of Admiralty -	3 & 4 V.	66	4,000	- -	7,425	- -
The Assistant Judge, Middlesex Court of Sessions -	7 & 8 V.	71	1,200	- -		
The Preacher, Rolls Chapel, for Expenses -	1 V.	46	225	- -		
The Clerk of the Patents -	3 & 4 W. 4	84	400	- -		
The Clerk of the Crown -	{ 7 & 8 V. 15 & 16 V.	{ 77 87 }	1,200	- -		
The Right Hon. Sir Laurence Peel, for attending the Meetings of the Judicial Committee of Privy Council -	3 & 4 W. 4	41	400	- -		
Carried forward -	£.		162,175	- -	162,175	- -

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—*continued.*

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
	<i>Act.</i>	<i>Cap.</i>	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	162,175	-	-	162,175	-	-
GREAT BRITAIN— <i>continued.</i>								
Salaries— <i>continued.</i>								
SALARIES to JUDGES of COUNTY COURTS:								
Bagshawe, Henry R.	-	-	1,500	-	-	93,000	-	-
Bayley, Francis	-	-	1,800	-	-		-	-
Bevan, Charles Dacres	-	-	1,500	-	-		-	-
Birch, Thomas J.	-	-	1,500	-	-		-	-
Blair, James Kennedy	-	-	1,500	-	-		-	-
Blanshard, Wm.	-	-	1,500	-	-		-	-
Cailliard, C. F. D.	-	-	1,500	-	-		-	-
Collyer, John	-	-	1,500	-	-		-	-
Dasent, J. B.	-	-	1,500	-	-		-	-
Dinsdale, Frederick	-	-	1,650	-	-		-	-
Dowling, Mr. <i>Serjeant</i> A. S.	-	-	1,800	-	-		-	-
Ellis, F.	-	-	1,500	-	-		-	-
Ellison, Thomas	-	-	1,500	-	-		-	-
Elmsley, Wm. (to 20 December 1866)	-	-	1,455	3	3		-	-
Espinasse, James	-	-	1,500	-	-		-	-
Everett, Edward	-	-	1,500	-	-		-	-
Falconer, Thomas	-	-	1,800	-	-		-	-
Fortescue, Matthew	-	-	1,500	-	-		-	-
Francillon, James (to 3 September 1866)	-	-	1,014	18	10		-	-
Furner, William	-	-	1,650	-	-		-	-
Gale, Charles James	-	-	1,500	-	-		-	-
Greene, John S. T.	-	-	1,500	-	-		-	-
Gurdon, William	-	-	1,500	-	-		-	-
Harden, J. W.	-	-	1,800	-	-		-	-
Harwood, Charles (to 25 September 1866)	-	-	1,104	12	4		-	-
Herbert, J. M.	-	-	1,500	-	-		-	-
Hulton, William Adam	-	-	1,500	-	-		-	-
Ingham, T. Hastings	-	-	1,500	-	-		-	-
Johnes, A. James	-	-	1,500	-	-		-	-
Jones, Mr. <i>Serjeant</i> H. G. (to 17 February 1866)	-	-	240	-	-		-	-
Kettle, Rupert Alfred	-	-	1,500	-	-		-	-
Lloyd, E. J.	19 & 20 V.	108	1,500	-	-		-	-
Lonsdale, J. J.	20 & 21 V.	36	1,500	-	-		-	-
Marshall, T. H.	28 & 29 V.	99	1,500	-	-		-	-
Miller, Mr. <i>Serjeant</i> R.	-	-	1,800	-	-		-	-
Owens, Edward	-	-	1,500	-	-		-	-
Parry, John Billingsley	-	-	1,500	-	-		-	-
Petersdorff, Mr. <i>Serjeant</i> C.	-	-	1,500	-	-		-	-
Raines, William	-	-	1,500	-	-		-	-
Riddell, Sir Walter B.	-	-	1,500	-	-		-	-
Russell, George Lake	-	-	1,500	-	-		-	-
Saunders, Charles	-	-	1,500	-	-		-	-
Scott, William C. (from 7 September 1866)	-	-	472	16	6		-	-
Skinner, Allan Maclean	-	-	1,500	-	-		-	-
Smith, Josiah William	-	-	1,500	-	-		-	-
Spooner, Wm.	-	-	1,500	-	-		-	-
Stansfeld, James	-	-	1,800	-	-		-	-
Stapylton, Henry	-	-	1,500	-	-		-	-
Stonor, Henry James	-	-	1,500	-	-		-	-
Sumner, Charles (from 28 September 1866)	-	-	387	4	6		-	-
Taylor, John Pitt	-	-	1,800	-	-		-	-
Teed, J. G.	-	-	1,500	-	-		-	-
Temple, C.	-	-	1,500	-	-		-	-
Terrell, T. H. (from 20 February 1866)	-	-	1,291	13	4		-	-
Welford, R. G.	-	-	1,500	-	-		-	-
Wheeler, Dr. Thomas	-	-	1,500	-	-		-	-
Whigham, James	-	-	1,500	-	-		-	-
Whitmore, Charles Shapland	-	-	1,500	-	-		-	-
Wildman, Richard	-	-	1,500	-	-		-	-
Williams, R. Vaughan	-	-	1,500	-	-		-	-
Willmot, Sir J. E. Eardley, Bart.	-	-	1,500	-	-		-	-
Worledge, John	-	-	1,500	-	-		-	-
Yates, Joseph St. John	-	-	1,800	-	-		-	-
Carried forward - - -	£.		254,841	8	9	255,175	-	-

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—continued.

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
	Act.	Cap.	£.	s.	d.	£.	s.	d.
Brought forward - - -	- - -	- - -	254,841	8	9	255,175	-	-
GREAT BRITAIN—continued.								
COMPENSATIONS:								
COURT OF CHANCERY:								
Josiah Humphrys, Clerk of the Dispenſations and Faculties - - -	8 & 9 V.	78	260	-	-	6,799	5	
Frederick Newman Appleyard, Cursitor - - -	11 G. 4 & 1 W. 4.	58	210	17	8			
Philip Pensam - - ditto - - -	- " -	"	230	18	4			
Robert Onchye Walker - - ditto (to 5 July 1866) - - -	- " -	"	38	19	8			
Richard Hall Appleyard - - ditto - - -	- " -	"	102	18	8			
Philip Pensam - Acting Cursitor - - -	5 & 6 W. 4.	82	170	-	-			
Rev. Thomas Thurlow, Keeper and Clerk of the Hanaper* - - -	15 & 16 V.	87	4,028	-	-			
James Gordon Seton - - - Deputy ditto - - -	- " -	"	442	-	-			
John Holdship - - Chaff Wax - - -	9 & 10 V.	95	1,145	11	-			
	11 G. 4 & 1 W. 4.	58						
Robert Hand - - Sealer (to 5 June 1866) - - -	9 & 10 V.	95	346	19	11			
	11 G. 4 & 1 W. 4.	58						
Samuel Hollyer - Deputy - - -	15 & 16 V.	87	209	-	-			
COURT OF QUEEN'S BENCH:								
The Right Hon. the Earl of Ellenborough, Chief Clerk - - -	7 W. 4 & 1 V.	30	7,700	-	-	11,067	2	4
William Hammer - - -	Clerk of the Treasuries - - -	- " -	217	2	4			
	Ditto - - Nisi Prius - - -	- " -	443	7	4			
Hon. Edward Kenyon, Clerk, Nisi Prius - - -	Oxford and Western Circuits - - -	- " -	252	-	-			
	City of London and other Cities - - -	- " -	112	10	-			
George Symonds - - -	Bag-bearer to the Custos Brevium - - -	- " -	117	-	-			
George William Horn - - -	Clerk, Declarations - - -	- " -	260	-	-			
Hon. H. Spencer Law - - -	Clerk, Docquets - - -	- " -	450	-	-			
Charles Calley - - -	Clerk of the Common Bails - - -	- " -	370	9	8			
Peter Le Pipre - - -	Deputy Coroner, Queen's Bench Prison. - - -	- " -	13	-	-			
Charles Chester - - -	Clerk, to late Marshal ditto - - -	- " -	150	-	-			
William Belt - - -	Sworn Clerk in Court, Examiner, Calendar Keeper and Clerk of Grand Juries, in Crown Office. - - -	- " -	536	4	4			
	Sworn Clerk in Court - - -	- " -	197	8	8			
Peter Le Pipre - - -	Comptroller of the Seals in the Courts of Queen's Bench and Common Pleas. - - -	- " -	843	-	-			
COURT OF COMMON PLEAS:								
Thomas Hudson - - Prothonotary - - -	7 W. 4 & 1 V.	30	2,034	1	-	4,700	17	3
Edmund Barker Ray - - Secondary - - -	- " -	"	597	3	-			
Lord Wynford - - Filacer - - -	- " -	"	251	8	-			
Sir Piers Mostyn, Bart.	Custos Brevium - - -	- " -	303	5	-			
	For loss of right of appointment to the office of Second Prothonotary (one moiety) - - -	- " -	402	10	-			
	For loss of right of appointment of second Secondary (one moiety) - - -	- " -	51	3	8			
	For loss of appointment of Clerk of the Juries (one moiety) - - -	- " -	30	-	-			
	Custos Brevium - - -	- " -	303	5	-			
Sir William Eden, Bart.	For loss of right of appointment to the office of Second Prothonotary (one moiety) - - -	- " -	402	10	-			
	For loss of right of appointment of Second Secondary (one moiety) - - -	- " -	51	3	8			
	For loss of appointment of Clerk of the Juries (one moiety) - - -	- " -	30	-	-			
	Custos Brevium - - -	- " -	303	5	-			
Charles W. Brown, Clerk, Wardens Office, Fleet Prison - - -	5 V. Sess. 2	22	78	-	-			
The Rev. John Saunders, Chaplain, Fleet Prison - - -	- " -	"	38	-	-			
John Hasleham, Turnkey - - -	- " -	"	90	-	-			
Patrick Foy, Watchman - - -	- " -	"	30	-	-			
John Speed Davis, Paymaster of poor prisoners - - -	- " -	"	22	10	-			
Carried forward - - -	£.		278,408	15	8	278,342	5	3

* In addition to £. 335. 12. 3., Compensation as late Prothonotary, Court of Pleas, Durham (*vide* p. 55), and £. 7,352. 14. 6. p. a., as Patentee of Bankrupts, London (*vide* Parliamentary Paper, No. 80, Session 1861).

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—continued.

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
	Act.	Cap.	£.	s.	d.	£.	s.	d.
Brought forward - - -	- - -	- -	278,408	15	8	278,342	5	3
GREAT BRITAIN—continued.								
COMPENSATIONS—continued.								
COURT of EXCHEQUER :								
Charles Bowyer, Sworn Clerk, Queen's Remembrancer's Office -	7 W. 4 & 1 V.	30	529	6	-	4,286 4 -		
Hugh Wood - - - ditto - - -	- " -	-	136	3	-			
William Gatty, Side Clerk, Queen's Remembrancer's Office -	- " -	-	174	15	-			
Robert Thompson - - - ditto - - -	- " -	-	45	18	-			
Richard Tallemach - - - ditto - - -	- " -	-	12	1	-			
Francis Henry Rich - - - ditto - - -	- " -	-	46	9	-			
Frank Milne - - - ditto - - -	- " -	-	33	-	-			
William Kelly, Agent to Side Clerks, Queen's Remembrancer's Office	- " -	-	16	-	-			
Thomas Gorton - - -	11 G. 4 & 1 W. 4.	58	593	1	8			
C. Meredith - - -			58	10	-			
Thomas White - - -			1,114	1	-			
Henry Burgh - - -	3 & 4 W. 4.	99	491	14	8			
C. Panton - - -			25	-	-			
Henry Raper - - -			41	4	-			
R. Thompson - - -			4	17	8			
H. Wood - - -			4	17	8			
T. J. Wyld - - -			5	8	8			
R. Harrison (in perpetuity) - - -			62	9	8			
George Heneage Walker Heneage, Hereditary Chief Proclamator and Chief Usher	15 & 16 V.	73	588	6	8			
Richard Rouse Ellicombe, Assistant ditto - - -	- " -	-	87	7	-			
John Henry Taylor, Patent Messenger - - -	- " -	-	93	18	4			
Richard Rouse Ellicombe, ditto - - -	- " -	-	93	18	4			
Edward Simon Stephenson, Patent Messenger for South Wales	- " -	-	13	18	4			
George Cockayne - - - ditto - North Wales	- " -	-	13	18	4			
COURTS of REQUESTS :								
Arnold, David - - - Bailiff, St. Albans - - -	- - -	- -	10	19	8	4,977 15 -		
Ashbrooke, Thomas - - - Clerk, Treasurer's Office, Liverpool	- - -	- -	73	6	8			
Bales, John - - - Serjeant, Yarmouth - - -	- - -	- -	12	12	-			
Barker, Robert - - - Clerk, Sheffield - - -	- - -	- -	166	13	4			
Bellamy, Thomas - - - Serjeant, Grimsby - - -	- - -	- -	30	6	4			
Booth, Henry - - - Serjeant, Broseley - - -	- - -	- -	58	6	8			
Bourne, Henry Titus - - - Clerk, Alford - - -	- - -	- -	22	18	8			
Boyce, Charles - - - Clerk, Isle of Ely - - -	- - -	- -	23	6	8			
Chester, John - - - Assistant Bailiff, Watford - - -	- - -	- -	29	14	-			
Clark, John - - - Bailiff, Southwark - - -	- - -	- -	63	17	4			
Coombs, Charles - - - Bailiff, Middlesex - - -	- - -	- -	57	4	8			
Cox, Samuel M. - - - Clerk, Exeter - - -	- - -	- -	56	2	4			
Edmunds, George - - - Serjeant, Chippenham - - -	- - -	- -	47	11	8			
Ely, Samuel - - - Serjeant, Tattershall - - -	- - -	- -	12	13	-			
Emmerson, R. Joynes - - - Clerk, Sandwich - - -	- - -	- -	12	-	-			
Flather, Thomas - - - Bailiff, Pontefract - - -	9 & 10 V.	95	76	-	-			
Foster, Jeremiah - - - Execution Officer, Middlesex - - -			72	1	-			
Goff, William - - - Beadle, Brixton - - -	- - -	- -	60	13	4			
Goodlad, John D. - - - Serjeant, Horncastle - - -	- - -	- -	31	7	-			
Grapes, George - - - Bailiff, Isle of Wight - - -	- - -	- -	52	-	-			
Greenwood, William - - - ditto Eccleshall - - -	- - -	- -	110	8	-			
Greeves, Henry - - - ditto Norwich - - -	- - -	- -	45	12	8			
Gregory, John - - - ditto Tower Hamlets - - -	- - -	- -	100	-	-			
Haines, Samuel - - - Bailiff, Westbury - - -	- - -	- -	14	10	8			
Harris, William Silk - - - Clerk, Liverpool - - -	- - -	- -	66	13	4			
Heath, D. D. - - - County Clerk, Middlesex - - -	- - -	- -	3,100	-	-			
Hill, Reuben - - - Summoning Officer, Middlesex - - -	- - -	- -	87	5	-			
Holl, Joseph - - - Serjeant, Birmingham - - -	- - -	- -	140	14	4			
Howard, William - - - Beadle, Exeter - - -	- - -	- -	17	11	8			
Howis, John - - - Serjeant, Oldbury - - -	- - -	- -	68	9	4			
Jewison, Thomas - - - Bailiff, Pontefract (from 1 January 1866)	- - -	- -	99	14	4			
Keilor, John - - - Serjeant, Southwark - - -	- - -	- -	79	12	-			
Keene, Frederick - - - ditto - ditto - - -	- - -	- -	45	11	-			
Kendall, William - - - Serjeant, Bradford - - -	- - -	- -	31	18	4			
Carried forward - - -	£.		287,672	14	8	287,586	4	3

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—*continued.*

NAMES AND OFFICES.		By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
		Act.	Cap.	£.	s.	d.	£.	s.	d.
Brought forward - - -		-	-	287,672	14	8	287,586	4	3
GREAT BRITAIN—continued.									
COMPENSATIONS—continued.									
Courts of Requests—continued.									
Lane, Samuel	- - Bailiff, Westbury	-	-	16	2	-			
Lang, Henry	- - Clerk, Tower Hamlets (to 4 May 1866)	-	-	91	11	6			
Langley, Thomas	- - Serjeant, Deal	-	-	1	8	-			
Livick, James	- - Bailiff, Ramsgate	-	-	12	10	-			
McDonald, James	- - Assistant Bailiff, Louth	-	-	31	13	8			
Maude, Daniel	- - Steward, Eccleshall	-	-	259	5	-			
Mawer, Joseph	- - Serjeant, Sibsey	-	-	22	13	4			
Mayfield, Joseph	- - ditto Oldbury	-	-	72	12	8			
Merrefield William	- - Beadle, Kidderminster	-	-	66	10	4			
Molyneux, Hon. F. G.	- - Clerk, Manchester	-	-	148	17	4			
Mosley, Aston N. E.	- - ditto Manchester	-	-	74	8	8			
Noyes, James	- - Clerk, Chippenham	-	-	45	3	8			
Noyes, John	- - ditto	-	-	45	3	8			
Parish, Henry	- - Gaoler, Oldbury	-	-	35	9	-			
Parker, John	- - Judge, Sheffield	-	-	1,239	4	-			
Partridge, Thomas	- - Bailiff, Wolverhampton	-	-	11	14	-			
Paterson, John	- - Assistant Beadle, Blackheath	-	-	13	6	8			
Pearson, Archer	- - Serjeant, Boston	-	-	10	15	4			
Penney, F. H.	- - Beadle, Tower Hamlets	-	-	100	-	-			
Pollock, L. A.	- - Clerk, Ramsgate	9 & 10 V.	95	25	16	-	459	7	-
Powell, William	- - Clerk, Bristol	-	-	100	-	-			
Prinn, Richard	- - Serjeant, Shrewsbury	-	-	27	10	8			
Roberts, James	- - Bailiff, Liverpool	-	-	52	-	-			
Sharp, George	- - Beadle, Tower Hamlets	-	-	66	13	4			
Spring, Jonathan	- - Serjeant, Brigg	-	-	14	13	4			
Sutton, Robert	- - Beadle, Bromley	-	-	16	14	4			
Swift, Charles	- - Bailiff, Beverley	-	-	16	13	4			
Towl, Thomas	- - Serjeant, Burgh	-	-	11	7	-			
Wand, James	- - Accountant, Tower Hamlets	-	-	133	6	8			
Webb, John	- - Serjeant, Dartford	-	-	46	-	8			
Weller, Thomas	- - Beadle, Blackheath	-	-	33	-	-			
Whieldon, Isaac	- - Execution Officer, Middlesex	-	-	90	6	-			
Whittam, R.	- - Bailiff, Liverpool	-	-	52	-	-			
Whiteside, Joseph	- - ditto	-	-	52	-	-			
Wilkins, George	- - Clerk, Warminster	-	-	40	-	-			
Willim, John	- - Clerk, Wolverhampton (to 5 April 1866)	-	-	31	11	-			
Wright, Jonathan	- - Bailiff, Pontefract	-	-	31	1	4			
Gibson, Thomas	- - Serjeant, Nottingham	-	-	3	7	5			
Hunt, William Oakes	- - Clerk of the Peace, Warwickshire	-	-	20	3	10			
Jeffreys, J. G.	- - Registrar, Swansea	-	-	17	14	6			
Johnson, Richard	- - Registrar, Hereford	-	-	7	3	4			
Miller, Henry	- - Registrar, Norwich	-	-	72	16	6			
Roberts, Thomas	- - Serjeant, Bradford, Salop	-	-	8	18	10			
Dowding, William	- - Keeper of Wilts County Gaol	7 & 8 V.	96	16	2	5			
Edis, John	- - ditto Cambridge ditto	-	-	4	6	2	320	-	-
Green, W.	- - ditto Durham County Gaol	-	-	8	2	2	(Estimated).		
Gully, John Geo.	- - ditto Exeter Borough Gaol	-	-	78	17	1			
Jewison, Christopher	- - ditto Pontefract County Gaol	-	-	24	-	4			
Keene, John	- - ditto Horsemonger-lane Gaol	-	-	66	3	1			
Burch, Thomas	- - ditto Devon County Gaol (to 30 Sep-tember 1866)	17 & 18 V.	116	90	-	-			
MARSHALSEA PRISON:									
Joseph Rutland, Deputy Knight Marshal and Keeper of the Prison (to 29 October 1866)	- - - - -	-	-	663	-	10			
Rev. Henry Collison, Chaplain	- - - - -	5 V. Sess. 2	22	36	-	-	88	-	-
Charles Gaselee, Surgeon	- - - - -	-	-	52	-	-			
Carried forward - - - £.				291,980	13	8	288,453	11	3

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—continued.

NAMES AND OFFICES.		By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
		Act.	Cap.	£.	s.	d.	£.	s.	d.
Brought forward - - -		-	-	291,980	13	8	288,453	11	3
GREAT BRITAIN—continued.									
COMPENSATIONS—continued.									
MARSHALSEA COURT :									
William Ely - - - - -	Crier - - - - -	-	-	55	-	-	1,788	-	-
James Dolman - - - - -	Attorney - - - - -	-	-	504	-	-			
Mark Blewers Miller - - - - -	ditto - - - - -	-	-	172	-	-			
Thomas Hicks - - - - -	ditto (to 31 Mar. 1866) - - - - -	-	-	88	10	-			
Mark Shepard - - - - -	ditto - - - - -	-	-	455	-	-			
John Pinner - - - - -	Bailiff or Officer - - - - -	-	-	51	-	-			
William Raine - - - - -	ditto - - - - -	-	-	14	-	-			
Henry Herrick - - - - -	ditto - - - - -	-	-	53	-	-			
William Johnson - - - - -	ditto - - - - -	-	-	15	-	-			
George Kirby - - - - -	ditto - - - - -	12 & 13 V.	101	101	-	-			
George Simmons - - - - -	ditto - - - - -	-	-	28	-	-			
John Griffiths, junior - - - - -	ditto - - - - -	-	-	50	-	-			
Frederick W. Adams - - - - -	ditto - - - - -	-	-	50	-	-			
Aaron Johnson - - - - -	ditto - - - - -	-	-	20	-	-			
William Stone - - - - -	ditto - - - - -	-	-	50	-	-			
Joshua Elliman - - - - -	Clerk - - - - -	-	-	50	-	-			
George Hewlett - - - - -	ditto - - - - -	-	-	50	-	-			
William Corrie - - - - -	Deputy Judge - - - - -	-	-	70	-	-			
For LOSS of POST FINES :									
The Ecclesiastical Commissioners for England in respect of the Sees of	Canterbury - - - - -	-	-	22	19	6	284	16	5
	York - - - - -	5 & 6 W. 4	82	10	16	10			
	Bath and Wells - - - - -	23 & 24 V.	124	38	19	-			
	Durham - - - - -	-	-	7	6	2			
	Ely - - - - -	-	-	34	14	8			
The Lord Bishop of London - - - - -	-	-	10	1	5				
Ditto - - - - - Salisbury - - - - -	-	-	8	1	7				
Ditto - - - - - Winchester - - - - -	-	-	6	14	1				
Ditto - - - - - Rochester - - - - -	-	-	6	15	6				
Sir Thomas Edward Colebrooke, Bart. - - - - -	-	-	60	15	-				
The Marquis of Salisbury - - - - -	5 & 6 W. 4	82	4	10	-				
The Corporation of New Windsor - - - - -	-	-	1	10	4				
William George Tyssen Daniel Tyssen, now William George Tyssen Amherst - - - - -	-	-	1	9	-				
Sir Edward Hulse - - - - -	-	-	10	4	6				
Duke of Norfolk - - - - -	-	-	56	-	2				
Earl Powis - - - - -	-	-	3	18	8				
ECCLESIASTICAL AND PREROGATIVE COURTS :									
Compensations to Officers of the late Ecclesiastical, Royal Peculiar and other Testamentary Courts - - - - -		20 & 21 V.	77 & 79	100,431	5	10	100,407	15	-
MISCELLANEOUS :									
Abraham Cann - - -	Prothonotary - - - { Court of Record, Honor of Pe- veril - - - }	12 & 13 V.	101	113	-	-	113	-	-
Thomas Bolton - - -	Steward or Judge - - - { Court of Offlow, Staffordshire - - - }	15 & 16 V.	54	100	-	-	178	18	6
Henry Cooper - - -	Bailiff - - -			35	18	-			
Henry Budd - - -	ditto - - -			43	-	8			
William Skellett - - -	Bailiff - - - { Court of Hemlingford, Warwickshire - - - }	15 & 16 V.	54	31	18	4	94	4	4
Robert Whiteby Nevill - - -	Steward - - -			62	6	-			
Rev. Thomas Thurlow ^c - - -	Prothonotary, Court of Pleas, Durham, (vide also p. 52) - - -	-	-	335	12	3	490	-	-
J. W. R. Wilson - - -	Cursitor, Court of Chancery, County Palatine of Lancaster - - -	11 G. 4 & 1 W. 4	58	72	11	6			
C. B. Walker - - -	ditto - - - ditto - - -	-	-	72	11	6			
Joseph Davison, Cursitor, County Court, Durham - - -	- - -	5 & 6 W. 4 2 V.	55 16	24	-	-			
Thomas Williams, Entering Clerk - - -	- - -	11 G. 4 & 1 W. 4	58	132	9	8	335	4	5
Elias Darby, Jun., Marshal of Assize, Isle of Ely - - -	- - -	6 & 7 W. 4	87	6	14	9			
Thomas Marchant, Clerk, Petty Session, Deptford - - -	- - -	8 & 9 V.	78	172	-	-			
Carried forward - - - £.				395,775	8	7	392,145	10	1

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—continued.

NAMES AND OFFICES.		By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.			
		Act.	Cap.	£.	s.	d.	£.	s.	d.	
Brought forward - - -		-	-	395,775	8	7	392,145	10	1	
GREAT BRITAIN—continued.										
COURTS OF JUSTICE IN SCOTLAND:										
SALARIES:										
The Right Hon. Duncan McNeill, Lord Justice-General, and President (to 19 Feb. 1867) - - -		-	-	4,266	13	4	42,300	-	-	
The Right Hon. John Inglis, Lord Justice-General, and President (from 20 Feb. 1867) - - -		-	-	533	6	8				
The Right Hon. John Inglis, Lord Justice Clerk and President of the Second Division (to 19 Feb. 1867) - - -		-	-	4,000	-	-				
The Right Hon. George Patton, Lord Justice Clerk and President of the Second Division (from 26 Feb. 1867) - - -		-	-	425	-	-				
John Cowan - - - Judge - - -		Court of Session	50 G. 3.	31	3,000	-				-
John Marshall, of Curriehill - ditto - - -			2 & 3 W. 4.	36	3,000	-				-
Sir George Deas - - - ditto - - -			17 & 18 V. -	94	3,000	-				-
Hercules J. Robertson, of Benholme ditto - - -			-	-	3,000	-				-
Charles Neaves - - - ditto - - -			-	-	3,000	-				-
James Crawford, of Ardmillan - ditto - - -			-	-	3,000	-				-
William Penney, of Kinloch - ditto - - -			-	-	3,000	-				-
Hon. Chas. Baillie, of Jerviswoode ditto - - -			-	-	3,000	-				-
Robert Macfarlane, of Ormidale ditto - - -			-	-	3,000	-				-
E. F. Maitland, of Barcaple - ditto - - -			-	-	3,000	-				-
David Mure - - - ditto - - -		-	-	3,000	-	-				
Sundry Sheriffs of Counties - - -		16 & 17 V.	80	18,629	3	5	54,835	-	-	
Sundry Sheriff Substitutes - - -		17 & 18 V.	72							
Sheriff Clerks, viz.: - - -		16 & 17 V.	80	30,051	16	5				
George R. Forbes - - Banff - - -		19 & 20 V.	59	460	-	-	4,666	1	8	
John Taylor - - - Cromarty - - -				78	5	8				
Thomas Barclay - - Fife - - -				1,050	-	-				
George Webster - - Forfar - - -				1,200	-	-				
Peter Henderson - - Renfrew - - -				1,000	-	-				
George Rutherford - - Roxburgh - - -				580	11	-				
John Lang - - - Selkirk - - -				95	5	-				
Donald Taylor - - Sutherland - - -				202	-	-				
ANNUITIES:										
J. Ivory - - - late Judge (to 17 Oct. 1866) - - -		48 G. 3	145	1,228	18	9	12,297	8	-	
Thomas Mackenzie ditto - - -		-	-	2,250	-	-				
Sundry late Sheriff Substitutes - - -		1 & 2 V.	119	4,183	17	1				
Sundry late Judges' Clerks - - -		-	86 & 118	1,813	10	4				
COMPENSATIONS:										
Sundry late Officers of the Court of Session, &c. - - -		various Acts	-	703	6	2	890	-	-	
Sundry late Town Clerks - - -		10 & 11 V.	47	208	16	-				
(Estimated.)										
I R E L A N D :										
SALARIES:										
COURT OF CHANCERY :										
The Right Hon. Mazière Brady, Lord Chancellor (to 20 July 1866) -		2 & 3 W. 4	116	4,309	5	7	25,500	-	-	
The Right Hon. Francis Blackburne, Lord Chancellor (from 21 July 1866) - - -		-	-	3,690	14	5				
The Right Hon. T. B. C. Smith, Master of the Rolls (to 13 Aug. 1866) -		4 G. 4	61	2,496	2	4				
The Right Hon. J. E. Walsh, Master of the Rolls (from 29 Oct. 1866) -		-	-	661	10	9				
The Right Hon. Francis Blackburne, Lord Justice, Court of Appeal (to 20 July 1866) - - -		19 & 20 V.	92	538	13	2				
The Right Hon. A. Brewster, Lord Justice, Court of Appeal (from 14 Aug. 1866) - - -		-	-	1,597	18	9				
E. Litton - - - Master in Ordinary - - -		4 G. 4	61	2,769	4	8				
W. Brooke - - - ditto - - -		-	-	2,769	4	8				
J. J. Murphy - - - ditto - - -		-	-	2,769	4	8				
Gerald Fitzgibbon - - ditto - - -		13 & 14 V.	51	2,500	-	-				
H. Quinan - - - Examiner in Chief - - -		4 G. 4	61	276	18	8	27,000	-	-	
D. P. Starkey - - - Accountant-General - - -		6 G. 4	30							
Thomas Reilly - - - Taxing Master - - -		4 & 5 W. 4	78							
		4 G. 4	61	646	3	4				
		11 & 12 V.	132	800	-	-				
		6 & 7 W. 4	74	20,350	-	-				
To make good the Deficiency of the Fee Fund (paid in England) -		13 & 14 V.	51							
		19 & 20 V.	92							
COURT OF QUEEN'S BENCH:										
The Right Hon. T. Lefroy - - Chief Justice (to 22 July 1866) -		-	-	3,583	10	4	21,700	-	-	
The Right Hon. James Whiteside ditto (from 23 July 1866) -		-	-	1,490	19	-				
The Hon. James O'Brien - - Justice - - -		-	-	3,725	19	4				
The Hon. Edmund Hayes - - ditto (to 29 Sept. 1866) -		2 & 3 W. 4	116	2,397	4	7				
The Right Hon. J. D. Fitzgerald - ditto - - -		-	-	3,688	12	4				
The Right Hon. John George - ditto (from 17 Oct. 1866) -		-	-	858	11	2				
The Salaries of the Officers and Clerks of the Court - - -		7 & 8 V.	107	5,637	-	11				
Carried forward - - - £.				581,292	17	1	581,233	19	9	

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—*continued*.

NAMES AND OFFICES.		By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.		
		Act.	Cap.	£.	s.	d.	£.	s.	d.
Brought forward - - -		-	-	-	-	-	581,292	17	1
IRELAND—continued.									
Salaries—continued.									
COURT OF COMMON PLEAS:									
The Right Hon. J. H. Monahan	Chief Justice	-	-	2 & 3 W. 4	116	4,612	18	8	19,923 15 8
The Right Hon. William Keogh	Justice	-	-			3,683	12	4	
The Hon. Jonathan Christian	ditto	-	-			3,683	12	4	
The Right Hon. Thomas O'Hagan	ditto	-	-			3,683	12	4	
The Salaries of the Officers and Clerks of the Court		-	-	7 & 8 V.	107	4,045	-	-	
COURT OF EXCHEQUER:									
The Right Hon. David R. Pigot	Chief Baron	-	-	2 & 3 W. 4	116	4,612	18	8	17,878 15 8
The Hon. Fras. A. Fitzgerald	Baron	-	-			3,683	12	4	
The Hon. Henry G. Hughes	ditto	-	-			3,683	12	4	
The Right Hon. Rickard Deasy	ditto	-	-			3,683	12	4	
The Salaries of the Master and Clerk of the Rules		-	-	7 & 8 V.	107	2,200	-	-	
COURT OF PROBATE:									
The Right Hon. Richard Keatinge, Judge		-	-	20 & 21 V.	79	3,500	-	-	3,500 - -
LANDED ESTATES COURT:									
The Hon. Mountifort Longfield	Judge	-	-	21 & 22 V. 29 & 30 V.	72 99	2,695	13	-	6,000 - -
The Hon. Charles James Hargreave	ditto (to 23 Apr. 1866)	-	-			782	19	4	
The Hon. William Carey Dobbs	ditto	-	-			2,695	13	-	
[The Salaries of the Judges of the Landed Estates Court were increased from 2,500 l. to 3,000 l. on 10 August 1866.]									
MISCELLANEOUS:									
Thos. F. Kelly, LL.D., Judge of the Court of Admiralty		-	-	2 & 3 W. 4	116	500	-	-	500 - -
Chairmen of Quarter Sessions; viz.—									
County Tipperary	-	-	-	Special	-	1,100	-	-	31,450 - -
Cork, East Riding	-	-	-			1,100	-	-	
Dublin, County	-	-	-			900	-	-	
Antrim	-	-	-	1st Class	-	1,100	-	-	
Armagh	-	-	-			1,100	-	-	
Clare	-	-	-			1,100	-	-	
Donegal	-	-	-			1,100	-	-	
Down	-	-	-			1,100	-	-	
Galway	-	-	-			1,100	-	-	
Kerry	-	-	-			1,100	-	-	
Kilkenny	-	-	-			1,100	-	-	
Limerick	-	-	-			1,100	-	-	
Londonderry	-	-	-			1,100	-	-	
Mayo	-	-	-			1,100	-	-	
Monaghan	-	-	-			1,100	-	-	
Tyrone	-	-	-	1,100	-	-			
Cavan	-	-	-	2d Class	-	900	-	-	
Cork, West Riding	-	-	-			900	-	-	
Fermanagh	-	-	-			900	-	-	
Leitrim	-	-	-			900	-	-	
Queen's	-	-	-			900	-	-	
Rosecommon	-	-	-			900	-	-	
Sligo	-	-	-			900	-	-	
Waterford	-	-	-			900	-	-	
Wexford	-	-	-	900	-	-			
Carlow	-	-	-	3d Class	-	700	-	-	
Kildare	-	-	-			700	-	-	
King's	-	-	-			700	-	-	
Longford	-	-	-			700	-	-	
Louth	-	-	-			690	7	8	
Meath	-	-	-			700	-	-	
Westmeath	-	-	-			700	-	-	
Wicklow	-	-	-	700	-	-			
Right Hon. Frederick Shaw, Recorder of the City of Dublin		-	-	-	-	250	-	-	2,400 - -
Thomas Forsythe, Recorder, Borough of Cork		-	-	-	-	100	-	-	
William McDougall, Clerk of Writs, Appearances, and Seal		-	-	13 V.	18	800	-	-	
Henry Colles, Taxing Officer in Common Law Business		-	-	16 & 17 V.	55	1,000	-	-	
P. McEvoy Gartlan, Assistant ditto		-	-	-	-	600	-	-	
Judges presiding at Special Commissions in Dublin and Cork		-	-	36 G. 3	26	4,000	-	-	-
John T. Ball, q. c., for acting as Judge of Assize		-	-	40 G. 3	69	788	9	4	-
Carried forward - - -				£.		667,648	10	9	662,986 11 1

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—continued.

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.					
	Act.	Cap.	£.	s.	d.	£.	s.	d.			
Brought forward - - -	-	-	667,648	10	9	662,986	11	1			
IRELAND—continued.											
COMPENSATIONS:											
COURT OF QUEEN'S BENCH:											
William Johnson, Filacer - - - - -	-	-	738	9	-	3,699	5	-			
Philip Lawless, Clerk of Appearances - - - - -	-	-	184	12	-						
John Caffrey, General Clerk (paid in England) - - - - -	-	-	334	12	-						
John S. Hamilton, ditto - - - - -	-	-	346	3	-						
Patrick William Duff, Second Clerk - - - - -	-	-	189	11	-						
John Houston, Searching Clerk - - - - -	-	-	265	18	-						
Prowse Christian - ditto - - - - -	-	-	50	-	-						
James Mallins, Second Assistant to Clerk of Writs - - - - -	-	-	146	-	-						
Edward H. Moore, Engrossing and Copying Clerk - - - - -	-	-	106	-	-						
Garrett Moore - ditto - - - - -	-	-	166	-	-						
Robert F. Williams - ditto - - - - -	7 & 8 V.	107	98	-	-						
Matthew Caffrey - ditto - - - - -	-	-	115	-	-						
Luke V. Duff - ditto - - - - -	-	-	86	-	-						
Edward F. Moore - ditto (to 10 October 1866) - - - - -	-	-	21	-	-						
Charles F. Connolly - ditto (paid in England) - - - - -	-	-	44	-	-						
Arthur Bushe, Master - - - - -	-	-	56	-	-	1,870	5	4			
William Gorman Williams, Clerk in the Master's Office - - - - -	-	-	90	-	-						
Robert C. Christian, Record Assistant - - - - -	-	-	110	-	-						
Thomas Ireland, First Clerk to ditto (paid in England) - - - - -	-	-	269	-	-						
Richard Marlowe, Clerk to Clerk of the Rules - - - - -	-	-	100	-	-						
Francis Lacy, First Clerk to Pleadings Assistant - - - - -	-	-	45	-	-						
D. W. Hutcheson, Second ditto - ditto - - - - -	-	-	109	-	-						
COURT OF COMMON PLEAS:											
Christopher Carey, Assistant to General Clerk - - - - -	-	-	133	8	-				1,412	12	4
Richard F. Stack - ditto - - - - -	7 & 8 V.	107	97	4	-						
Samuel Hill, Searching Clerk - - - - -	-	-	227	1	-						
The Hon. David Plunket, Master - - - - -	-	-	1,412	12	4						
COURT OF EXCHEQUER:											
Edmond Power, Filacer - - - - -	-	-	738	9	-	3,425	11	4			
William H. Harte, Clerk of Appearances - - - - -	-	-	276	18	4						
George Farran, Principal Assistant Clerk to Clerk of the Pleas - - - - -	-	-	357	8	-						
Richard Carey, Assistant to Filacer - - - - -	-	-	262	10	-						
John Reilly, Clerk to Clerk of Negative Searches - - - - -	-	-	34	2	-						
Michael Houston, Assistant to General Clerk - - - - -	-	-	240	-	-						
Patrick Sheridan - ditto (to 10 October 1866) - - - - -	-	-	57	15	-						
Richard Patten Meares - ditto - - - - -	-	-	141	4	-						
William Colles, Clerk to Keeper of the Seal - - - - -	-	-	60	-	-						
A. J. Flood, Clerk in Clerk of the Pleas Office - - - - -	-	-	39	-	-						
Thomas Paye, Chief Crier - - - - -	-	-	300	-	-						
John Edward Kean, Acting Crier - - - - -	-	-	20	-	-						
Joseph Davis, Crier at Nisi Prius - - - - -	-	-	64	-	-						
William Woodlock, Registrar of Decrees - - - - -	7 & 8 V.	107	100	-	-						
Elijah Francis, Engrossing and Copying Clerk - - - - -	-	-	45	-	-						
Francis O'Farrell - ditto - - - - -	-	-	72	-	-	1,846	3	4			
Lewis Harty - ditto - - - - -	-	-	44	-	-						
Blacker Castles, junior - ditto - - - - -	-	-	54	-	-						
Joseph Francis - ditto - - - - -	-	-	20	-	-						
Maunsell W. Bedford - ditto - - - - -	-	-	90	-	-						
George C. Shaw - ditto - - - - -	-	-	44	-	-						
Henry A. Cooper - ditto - - - - -	-	-	34	-	-						
Edward F. Dobbin - ditto (paid in England) - - - - -	-	-	70	-	-						
Hugh M'Mahon - ditto - ditto - - - - -	-	-	60	-	-						
John James Cogan - ditto - ditto - - - - -	-	-	54	-	-						
Thomas M'Mahon, Chief Clerk in the Office of Clerk of the Errors - - - - -	-	-	125	-	-				80		
Charles J. M'Donough, Second Clerk in ditto - - - - -	-	-									
MISCELLANEOUS:											
The Right Hon. J. Hatchell, late Commissioner, Insolvent Debtors' Court - - - - -	20 & 21 V.	60	1,846	3	4	1,846	3	4			
			£.	678,568	10 9	673,827	16	1			

No. 36.—MISCELLANEOUS SERVICES paid out of the CONSOLIDATED FUND, in the Year ended 31st March 1867, and the future ANNUAL CHARGE for the same.

DESCRIPTION OF PAYMENT.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1867.			FUTURE ANNUAL CHARGE.			
	Act.	Cap.	£.	s.	d.	£.	s.	d.	
Interest and Sinking Fund on Russian Dutch Loan - -	{ 55 G. 3	115	{ 74,319	6	10	{ 100,000	-	-	
Interest and Sinking Fund on Greek Loan - - -	{ 2 & 3 W. 4	81							
Towards the support of Greenwich Hospital - - -	2 & 3 W. 4	121	23,589	10	10				(Estimated.)
Secret Service, formerly charged on the Civil List - -	4 & 5 W. 4	34	20,000	-	-	20,000	-	-	
Receiver-General, Duchy of Lancaster, Annuity in lieu of Prisage and Butlerage on Wines imported into the Ports of that County - - - - -	1 V.	2	10,000	-	-	10,000	-	-	
Receiver-General, Duchy of Cornwall, Compensation for Loss of Duties on the Coinage of Tin - - - - -	2 & 3 W. 4	84	803	-	-	803	-	-	
Compensation to sundry Persons for the Loss of their Offices on the Abolition of the Duties on the Coinage of Tin -	1 & 2 V.	120	{ 16,216	15	-	16,216	15	-	
Improvement of Harbours in the Isle of Man - - -	{ 16 & 17 V.	107	{ 7,857	2	5	—	—	—	
	{ 17 & 18 V.	94							
Moiety of the Expense of the Annual Revision of the Valuation of Rateable Property in Ireland - - -	23 V.	4	11,200	-	-	11,000	-	-	
Piers and Harbours in Ireland - - - - -	10 & 11 V.	75	4,000	-	-	(Estimated.)			
			£.	168,212	15	1	158,246	15	-
Expenses of constructing certain Fortifications, &c. -	27 & 28 V.	109	450,000	-	-	(Uncertain.)			
TOTAL PAYMENTS (including Fortifications) - - - £.			618,212 15 1						

No. 37.—ADVANCES out of the CONSOLIDATED FUND of the United Kingdom, for the PURCHASE of BULLION, and for LOCAL PUBLIC WORKS, &c., in the Year ended 31st March 1867.

	£.	s.	d.
Bullion (Purchase of), for Coinage, 7 W. 4, c. 9	460,000	—	—
Compensation to Officers, Court of Exchequer, Ireland, 13 & 14 V. c. 51	3,748	8	8
Land Improvement, Great Britain (Inclosure Commissioners), 13 & 14 V. c. 31, and 14 & 15 V. c. 91	25,000	—	—
Land Improvement, Ireland, 12 V. c. 23, and 13 & 14 V. c. 31	28,000	—	—
Ditto — — — Preliminary Expenses, 10 V. c. 32	600	—	—
Lunatic Asylums, Ireland (Building and Support), 1 & 2 G. 4, c. 33, and 6 G. 4, c. 54	163,281	16	8
Public Works Loan Fund, 24 & 25 V. c. 80 and 85	525,000	—	—
Ditto — — — Cattle Diseases Prevention, 29 & 30 V. c. 72	290,000	—	—
Ditto — — — Manufacturing Districts, 27 & 28 V. c. 104	150,000	—	—
Ditto — — — Harbours, &c., 24 & 25 V. c. 80	262,500	—	—
Ditto — — — Railway Companies, Ireland, 29 & 30 V. c. 95	123,796	—	—
Valuation of Lands, Ireland, 15 & 16 V. c. 63, and 23 V. c. 4	11,200	—	—
Repair of Post Roads, &c., 6 & 7 W. 4, c. 116	1,500	—	—
Building Gaols, Ireland, 7 G. 4, c. 74	4,329	10	—
Repair of Piers, Ireland, 16 & 17 V. c. 136	90	—	—
Colonial Docks, 28 & 29 V. c. 106	12,000	—	—
	£.	2,061,045	15 4

No. 38.—ACCOUNT OF the PUBLIC WORKS LOAN COMMISSIONERS, showing, to 31st March 1867, the Amounts issued to the Commissioners for the purpose of making Advances, by way of Loan, under various Acts; the Amounts Advanced by the Commissioners; the Amounts paid into the Exchequer in Repayment of such Advances, and for Interest thereon; and the Balances outstanding.

ISSUES TO THE COMMISSIONERS:			ADVANCES AND REPAYMENTS, &c.										BALANCES OUTSTANDING.													
			FOR WHAT PURPOSES ADVANCED.			Amounts repaid during the Year (including Interest).		Total Amounts Advanced.		Total Payments into the Exchequer, in Repayment of Principal, and for Interest thereon.		Remissions.		Principal.		Interest.		Total.								
			£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.						
G R E A T B R I T A I N :																										
Ratals and Washhouses			10,000	-	-	3,826	5	11	68,346	-	-	38,477	12	-	20,816	10	7	-	-	29,968	8	-	-	29,968	8	-
Bridges and Ferries (including Chelsea Bridge)			-	-	-	3,081	5	9	352,200	-	-	229,114	-	4	149,256	8	-	-	-	113,175	19	8	-	144,016	11	-
Burial Boards			35,000	-	-	54,613	19	10	718,371	-	-	300,959	6	9	224,606	14	11	-	-	417,771	13	3	-	419,707	17	4
Canals, Rivers, and Drainage			-	-	-	229	13	4	1,470,600	-	-	1,425,332	9	-	552,672	8	9	-	-	45,267	10	8	-	45,347	1	-
Churches and Parochial Chapels			-	-	-	18,138	10	1	410,510	-	-	204,105	4	8	114,939	5	-	-	-	146,404	15	4	-	152,219	9	3
Harbours, Docks, and Piers			5,000	-	-	1,885	2	8	645,600	-	-	575,886	-	-	14,655	8	10	-	-	56,375	14	11	-	1,566	18	10
Improvements of Cities and Towns, and Battersea Park			73,000	-	-	25,812	10	-	914,800	-	-	682,673	-	4	238,914	5	7	-	-	232,126	19	8	-	73,246	9	-
Law Courts, Gaols, and other Public Buildings			28,000	-	-	27,814	12	11	732,186	-	-	552,214	7	10	233,956	5	11	-	-	179,971	12	2	-	179,971	12	2
Local Boards and Local Boards of Health			93,400	-	-	30,690	10	9	544,607	-	-	176,041	6	3	108,922	16	10	-	-	368,565	13	9	-	371	9	7
Lunatic Asylums			6,000	-	-	23,708	18	1	372,957	-	-	127,716	2	-	99,865	1	5	-	-	245,280	18	-	-	164	12	-
Roads			-	-	-	3,092	5	2	661,270	-	-	533,565	10	8	886,675	19	7	-	-	121,868	2	4	-	98,187	12	-
Workhouses			72,730	-	-	72,419	18	8	2,943,209	-	-	2,516,616	2	-	886,675	19	7	-	-	431,692	18	-	-	1,021	7	4
South Wales Turnpike Trusts			-	-	-	11,303	12	-	215,941	7	1	130,670	-	-	112,819	9	6	-	-	84,371	7	1	-	761	4	-
Sewage Utilization			2,620	-	-	-	-	-	2,620	-	-	-	-	-	-	-	-	-	-	2,620	-	-	-	-	-	-
Waterworks			15,800	-	-	-	-	-	15,800	-	-	-	-	-	-	-	-	-	-	15,800	-	-	-	-	-	-
Harbours and Paving Tolls, &c. (Act 1861)			276,900	-	-	26,776	9	10	534,000	-	-	9,262	8	7	48,039	6	2	-	-	934,737	11	5	-	14	19	-
Public Works (Manufacturing Districts) Act 1863-64			200,310	-	-	92,253	7	11	1,510,711	-	-	77,812	2	7	86,006	6	11	-	-	1,433,398	17	5	-	221	15	9
Cattle Diseases Prevention (Act 1866)			290,000	-	-	-	-	-	290,000	-	-	-	-	-	-	-	-	-	-	290,000	-	-	-	-	-	-
I R E L A N D :																										
Canals and Harbours			-	-	-	733	13	5	152,750	-	-	21,350	-	-	10,897	13	7	-	-	131,400	-	-	-	7,906	6	7
Law Courts. See House, Market, and Road			-	-	-	-	-	-	59,550	-	-	41,150	-	-	24,944	14	8	-	-	11,400	-	-	-	326	2	1
Railways			36,000	-	-	84,764	1	3	2,421,300	-	-	1,288,682	10	7	855,844	2	-	-	-	1,132,617	9	5	-	9,363	6	-
Railway Companies, Temporary Advances (Act 1866)			123,796	-	-	-	-	-	123,796	-	-	-	-	-	-	-	-	-	-	123,796	-	-	-	-	-	-
Burial Boards			7,000	-	-	619	10	-	14,000	-	-	1,360	-	-	1,121	9	10	-	-	12,640	-	-	-	-	-	-
Waterworks			110,000	-	-	10,880	-	-	385,000	-	-	-	-	-	27,335	17	9	-	-	382,000	-	-	-	-	-	-
Sewage Utilization			2,200	-	-	-	-	-	2,200	-	-	-	-	-	-	-	-	-	-	2,200	-	-	-	-	-	-
Workhouses			2,000	-	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-
Total			1,409,016	-	-	492,854	7	7	15,958,954	7	1	9,002,328	4	3	4,169,675	7	9	-	-	6,928,531	10	9	-	231,622	3	6

No. 39.—ACCOUNT of the Commissioners of PUBLIC WORKS in *Ireland*, showing, to 31st March 1867, the Amounts authorised to be advanced by way of Loan for the purposes of certain Public Works, and other Services in *Ireland*, under various Acts; the Sums actually issued, the Amounts paid into the Exchequer in Repayment of such Advances, and for Interest thereon, and the Balances of Principal and Interest remaining outstanding.

and interest remaining outstanding.

NATURE OF ADVANCES, AND ACTS.	Amounts authorised to be issued.	Advances issued from the Exchequer.	Remissions.	Payments into the Exchequer for Principal repaid, and Interest thereon.				Balances outstanding.		REMARKS.
				Principal.		Interest.		Principal.	Interest.	
				£.	s.	d.	£.	s.	d.	
1. Loans by late Commissioners of Public Works, 57 Geo. 3, c. 34	-	-	£. s. d.	£.	s.	d.	£.	s.	d.	
2. Improvement of Shannon Navigation, 2 & 3 Vict. c. 61	-	491,444 19 8	91,853 11 6	307,159 11 -	193,662 5 10	43,829 10 2	92,431 17 2	43,829 10 2		
3. Land Improvement, preliminary Expenses, 10 Vict. c. 32	-	294,090 - -	-	281,453 7 2	48,460 - 9	-	12,636 12 10	-		
4. River Drainage - - - ditto - - 9 Vict. c. 4	-	26,600 - -	-	25,163 4 1	-	-	1,486 15 11	-		
5. Repairs of Post Roads, 6 & 7 Will. 4, c. 116	-	23,500 - -	* 13,773 11 2	9,726 8 10	-	-	-	-	-	* Pursuant to Treasury Letter, 26 June 1866.
6. Maintenance of Navigation Works, 19 & 20 Vict. c. 62	-	122,000 - -	-	120,080 7 3	-	-	1,919 12 9	-		
7. Repairs of Piers and Harbours, &c., 16 & 17 Vict. c. 136	-	2,300 - -	-	2,300 - 2	-	-	-	-		
	-	282 19 1	-	192 19 1	-	-	90 - -	-		
	-	-	-	746,075 17 7	242,122 6 7	-	-	-		
	-	-	-	988,193 4 2	-	-	-	-		
Public Works, 1 & 2 Will. 4, c. 33, 1 & 2 Vict. c. 88 - - -	890,650 - -	-	-	-	2,570,334 19 9	-	-	-		The greater part of these Advances being repayable by way of Annuity, the Balance of Principal and Interest cannot be stated.
8. Public Works, Drainage, &c. (Loan Fund, Ireland), 6 & 7 Will. 4, c. 44 (continued by various Acts to 24 & 25 Vict. c. 85), 9 & 10 Vict. c. 108, 10 & 11 Vict. c. 106, 12 Vict. c. 23, 11 & 12 Vict. c. 51, 13 & 14 Vict. c. 31, 29 & 30 Vict. c. 73 - - -	3,363,648 15 7	3,597,732 5 10	1,355,535 - 11	-	-	-	-	-		
9. Employment of the Labouring Poor, including Labouchere Drainage, 9 & 10 Vict. c. 107, 10 Vict. c. 10, and 12 & 13 Vict. c. 60 - - -	4,797,648 12 1	4,797,648 12 1	4,294,947 18 3	-	542,578 16 -	-	-	-		Repayable by way of Annuity, therefore the Balance of Principal and Interest cannot be stated.
10. Land Improvement Loans, 10 Vict. c. 32, 12 Vict. c. 23, 13 & 14 Vict. c. 31, and 29 & 30 Vict. c. 40 - - -	3,000,000 - -	† 1,879,000 - -	-	-	1,673,126 7 2	-	-	-		
TOTALS - - - £.	-	11,234,598 16 8	5,756,110 1 10	-	5,774,238 7 1	-	-	-		

W. B. Stoddy, Accountant.

† Of this sum, £. 1,876,972. 4. 4, has been advanced to Proprietors.

Office of Public Works, Dublin,
1 May 1867.

[Note.—The Amount of Advances for Public Works, &c. issued out of the Exchequer in the year to 31 March 1867, and the sums paid into the Exchequer, in respect of former Advances, are stated in detail in Accounts Nos. 37 and 27 respectively, pages 59 and 37.]

FINANCE ACCOUNTS:

No. 41 - - to - - No. 43.

Class IV.—FUNDED DEBT.

No. 41.—SINKING FUND.—AN ACCOUNT of the Actual Receipt and Expenditure of the SUMS placed in the Hands of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, on Account of the SINKING FUND, in the Year ended 31st March 1867.

D^{rs} - - THE SAID COMMISSIONERS (On Account of the Sinking Fund) - - - C^{rs}

	TOTAL SUMS Received.	CAPITAL STOCK placed in the Names of the Commissioners.		TOTAL SUMS Paid.	Average Price of STOCK.
ISSUES from the CONSOLIDATED FUND:	£. s. d.	£. s. d.		£. s. d.	£. s. d.
To Cash, Annual Issue, per Act 16 Vict. c. 23 - }	6,906 14 7	7,984 13 2	By Cash paid for purchases on ac- count of Sinking Fund:		
			Per Act 16 Vict. c. 23, Capital Stock, at 3 per cent. - }	6,906 14 7	86 10 -
			Per Act 10 Geo. 4, c. 27, viz. :— Capital Stock, at 3 per cent. -	572,683 12 10	88 8 6
To Cash, Quarterly Issues, per Act, 10 Geo. 4, c. 27 }	1,559,627 8 5	647,627 10 4	Exchequer Bills (Principal, £. 176,900; Interest ac- crued, £. 1,143. 15. 7.) - }	178,043 15 7	Par.
			Deficiency Bills - - -	808,900 - -	Par.
Donation of William Pithy Booth - - - }	- 6 6	- 7 4	By Cash paid for 7 s. 4 d., Capital Stock, at 3 per cent., purchased on account of Donations and Be- quests - - - }	- 6 6	—
£.	1,566,534 9 6	655,612 10 10	£.	1,566,534 9 6	

National Debt Office, }
30 May 1867. }

A. Y. Spearman,
Comptroller General.

No. 42.—AN ACCOUNT of the Total Amount of the UNREDEEMED FUNDED DEBT, between the 31st March 1866 and the 31st March 1867; of the Debt and Charge thereof reduced thereof, as it stood on the 31st March 1867.

GREAT BRITAIN.		CAPITAL STOCK.			RATE per Cent.	ANNUAL CHARGE thereon.		
		£.	s.	d.		£.	s.	d.
On 31st March 1866.	To Unredeemed Capital - - - - -	733,432,099	18	9	-	21,990,962	6	5½
	To Annuities, per 4 Geo. 4, c. 22, expiring 5 April 1867 - - - - -	-	-	-	-	585,740	-	-
	To Annuities, per 18 Vict. c. 18, and 23 & 24 Vict. c. 109, &c., expiring 5 April 1866 - - - - -	-	-	-	-	713,375	7	3
	To Annuities for a limited Term of Years, per 10 Geo. 4, c. 24, and 3 Will. 4, c. 14, expiring at various periods - - - - -	-	-	-	-	56,447	7	-
	To Red Sea Telegraph Company's Annuity, 25 & 26 Vict. c. 39 - - - - -	-	-	-	-	36,000	-	-
	To Life Annuities, 48 Geo. 3, c. 142, and subsequent Acts - - - - -	-	-	-	-	990,726	18	2
	To Life Annuities, 18 & 19 Geo. 3, and English Tontine Annuities, 29 Geo. 3 - - - - -	-	-	-	-	12,227	7	-
	To Irish Tontine Annuities, 13 & 14, 15 & 16, and 19 & 20 Geo. 3 (Irish Acts), payable in Great Britain - - - - -	-	-	-	-	14,164	3	6
	To Management - - - - -	-	-	-	-	211,605	10	11
	TOTAL DEBT at 31st March 1866 - - £.	733,432,099	18	9	-	24,611,249	-	3½
DEBT created or transferred from Ireland between 31st March 1866 and 31st March 1867.	To Capital transferred from the Funded Debt in Ireland to the Funded Debt in Great Britain, 5 Geo. 4, c. 53 - - - - -	1,342,268	18	1	3 p' cents.	40,268	1	4
	To Capitals retransferred from the Commissioners for the Reduction of the National Debt, the Dividends upon which had remained unclaimed 10 years and upwards, the same having been reclaimed by the Proprietors thereof, 56 Geo. 3, c. 60 - - - - -	60,374	15	6	3 p' cents.	1,811	4	10½
	To Annuities for a limited Term of Years, granted per 10 Geo. 4, c. 24 - - - - -	-	-	-	-	1,052	15	6
	To Annuities (expiring 1885), granted per Act 25 & 26 Vict. c. 78 (Fortifications) - - - - -	-	-	-	-	37,425	-	-
	To Annuities expiring 1885, granted per Act 29 Vict. c. 5, for Stock cancelled on account of Post Office Savings Banks, as per contra - - - - -	-	-	-	-	163,414	7	-
	To Life Annuities, granted per 10 Geo. 4, c. 24, 3 Will. 4, c. 14, and 16 & 17 Vict. c. 45 - - - - -	-	-	-	-	41,561	2	-
	To Contributors' Shares Tontine, 1789, increased - - - - -	-	-	-	-	73	13	3
TOTAL DEBT created or transferred in Great Britain, between 31st March 1866 and 31st March 1867 - - £.		1,402,643	13	7	-	235,606	3	11½
GENERAL TOTAL, Great Britain - - - £.		734,834,743	12	4	-	24,896,855	4	2½

and the CHARGE thereof, at the 31st March 1866; of the Debt and Charge thereof created in the course of that Period; and of the Total Amount of the Unredeemed Debt, and the Charge

GREAT BRITAIN.		CAPITAL STOCK.	RATE per Cent.	ANNUAL CHARGE thereon.
		£. s. d.		£. s. d.
DEBT reduced or transferred to Ireland between 31st March 1866 and 31st March 1867.	By Capital purchased with the Sinking Fund -	647,627 10 4	3 p' cents.	19,428 16 6
	By Ditto per 16 Vict. c. 23 - - - -	7,984 13 2	3 p' cents.	239 10 9½
	By Capital purchased on account of Donations and Bequests - - - - -	- 7 4	3 p' cents.	- - 2½
	By Capital transferred for the purchase of Life Annuities, including 298,300 l. Stock, bought with Money received for the said Annuities -	483,603 15 2	3 p' cents.	14,508 2 3
	By Capital transferred for the purchase of Annui- ties for Terms of Years, including 2,028 l. 3 s. 3 d. Stock, bought with Money received for said Annuities - - - - -	11,506 3 3	3 p' cents.	345 3 8½
	By Capital transferred to the Commissioners for the Reduction of the National Debt, the Divi- dends upon which had remained unclaimed 10 years and upwards, 56 Geo. 3, c. 60 - -	61,226 10 11	3 p' cents.	1,836 15 11
	By Capital purchased with Unclaimed Dividends, 56 Geo. 3, c. 60 - - - - -	17,300 - -	3 p' cents.	519 - -
	By Capital transferred for redemption of Land Tax	89,712 7 1	3 p' cents.	2,691 7 4½
	By ditto Surplus Land Tax - - - -	12,130 5 -	3 p' cents.	363 13 1½
	By Capital transferred from the Funded Debt in Great Britain to the Funded Debt in Ireland, 5 Geo. 4, c. 53 - - - - -	1,087,337 1 5	3 p' cents.	32,620 2 2½
	By Capital held on account of Post Office Savings Banks, cancelled per Act 29 Vict. c. 5, in ex- change for an Annuity of £. 163,414. 7 s. ex- piring in 1885 - - - - -	2,500,000 - -	3 p' cents.	75,000 - -
	By Life Annuities, 10 Geo. 4, c. 24, 3 Will. 4, c. 14, and 16 & 17 Vict. c. 45, expired and unclaimed }	- - - -	- -	58,768 18 10
	By Annuities for Terms of Years, 10 Geo. 4, c. 24, 3 Will. 4, c. 14, expired and unclaimed - - }	- - - -	- -	1,223 8 -
	By Management decreased - - - -	- - - -	- -	447 9 6
	By Fractions - - - - -	- - - -	- -	- - -¾
TOTAL DEBT reduced or transferred in Great Britain between 31st March 1866 and 31st March 1867 - - - - -		4,918,428 13 8	- -	207,992 13 6½
Balance due to the Public Creditor on the 31st March 1867 - - - - -		729,916,314 18 8	- -	24,477,704 9 3½
Management - - - - -		- - - -	- -	211,158 1 5
				24,688,862 10 8½
GENERAL TOTAL, Great Britain - - - £.		734,834,743 12 4	- -	24,896,855 4 2¾

Note.—Under the Act 26 Vict. c. 25, s. 1 (1863), £. 24,000,000 Stock, at Three per Cent., standing in the books of the Bank of England to the credit of the Commissioners for the Reduction of the National Debt for Savings Banks, was cancelled in the books of the Bank, and a corresponding amount written into the books of the Treasury and the Exchequer, as a charge for Savings Banks upon the Consolidated Fund; the interest of the Stock being payable half yearly (at Three per Cent. as before) to the National Debt Commissioners. This did not, however, involve any change in the amount of debt, or in the annual charge for interest.

No. 42.—Total Amount of Unredeemed Funded Debt—*continued.* - - - -

IRELAND.		CAPITAL STOCK.			RATE per Cent.	ANNUAL CHARGE thereon.		
		£.	s.	d.		£.	s.	d.
On 31st March 1866.	To Unredeemed Capital - - - - -	30,881,129	12	1	-	1,196,488	9	9
	To Tontine Annuities, 13 & 14, 15 & 16, and 19 & 20 Geo. 3 (Irish Acts), payable in Ire- land - - - - -	-	-	-	-	8,039	5	10
	To Management - - - - -	-	-	-	-	11,175	2	1
	TOTAL DEBT at 31st March 1866 - - - £.	30,881,129	12	1	-	1,215,702	17	8
DEBT Increased between 31st March 1866 and 31st March 1867.	To Capital transferred from the Funded Debt in Great Britain to the Funded Debt in Ire- land, 5 Geo. 4, c. 53 - - - - -	1,087,337	1	5	3 p' cents.	32,620	2	2½
	To Capitals re-transferred from the Commission- ers for the Reduction of the National Debt, the Dividends on which had remained unclaimed 10 Years, or upwards, the same having been reclaimed by the Proprietors, 23 & 24 Vict. c. 71 - - - - -	4,848	10	4	3 p' cents.	145	9	1½
	TOTAL DEBT created or transferred in Ireland, between 31st March 1866 and 31st March 1867 - - - £.	1,092,185	11	9	-	32,765	11	4
	GENERAL TOTAL, Ireland - - - £.	40,973,315	3	10	-	1,248,468	9	-

SUMMARY. - - - -

		DEBT.			CHARGE.		
		£.	s.	d.	£.	s.	d.
TOTAL UNREDEEMED DEBT on 31st March 1866 -	GREAT BRITAIN - - - - -	733,432,090	18	9	24,611,240	-	3½
	IRELAND - - - - -	39,881,129	12	1	1,215,702	17	8
	£.	773,313,229	10	10	25,826,951	17	11½
DEBT created or transferred between 31st March 1866 and 31st March 1867 -	GREAT BRITAIN - - - - -	1,402,643	13	7	285,606	3	11½
	IRELAND - - - - -	1,092,185	11	9	32,765	11	4
	£.	2,494,829	5	4	318,371	15	3½
TOTAL - - - £.		775,808,058	16	2	26,145,323	13	2½

Note—

TOTAL UNREDEEMED DEBT AND CHARGE on 31st March 1867, as above	-	-	-
Ditto - - - - - on 31st March 1866	-	-	-
Difference - between 31st March 1866 and 31st March 1867	-	-	-

No. 42.—Total Amount of Unredeemed Funded Debt—continued.

		CAPITAL STOCK.			RATE per Cent.	ANNUAL CHARGE thereon.		
		£.	s.	d.		£.	s.	d.
DEBT reduced between 31st March 1866 and 31st March 1867.	By Capital transferred from the Funded Debt in Ireland to the Funded Debt in England, 5 Geo. 4, c. 53 - - - - -	1,342,268	18	1	3 p' cents.	40,268	1	4
	By Capital transferred to the Commissioners for the Reduction of the National Debt, the Divi- dends on which had remained unclaimed 10 Years or upwards, 23 & 24 Vict. c. 71 - -	6,357	1	6	3 p' cents.	190	14	2½
	By Tontines, payable in Ireland, decreased -	-	-	-	-	6,372	18	4
	Management decreased - - - - -	-	-	-	-	76	18	7
	TOTAL DEBT reduced or transferred in Ireland, between 31st March 1866 and 31st March 1867 - - - - -	£.	1,348,625	19	7	-	-	-
Balance due to the Public Creditor, at 31st March 1867 -		-	39,624,689	4	3	-	-	-
Management - - - - -		-	-	-	-	-	-	-
		-	-	-	-	1,190,461	13	-½
		-	-	-	-	11,098	3	6
		-	-	-	-	1,201,559	16	6½
GENERAL TOTAL, Ireland - - -		£.	40,973,315	3	10	-	-	-

SUMMARY.

				DEBT.			CHARGE.		
				£.	s.	d.	£.	s.	d.
DEBT reduced or transferred between 31st March 1866 and 31st March 1867									

DEBT.		CHARGE.	
£.	s. d.	£.	s. d.
769,541,004	2 11	25,890,422	7 2½
773,313,229	10 10	25,826,951	17 11½
Decrease -	£. 3,772,225 7 11	Increase -	£. 63,470 9 3½

No. 43.—AN ACCOUNT of the State of the PUBLIC DEBT of *Great Britain*

D E B T.

	CAPITALS.	CAPITALS transferred to and standing in the Names of the Commissioners.	CAPITALS UNREDEEMED.
	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN:			
New Annuities - - - - at $2\frac{1}{2}$ per cent.	3,960,354 18 -	19,274 2 4	3,941,080 15 8
Exchequer Bonds, created per 16 Vict. c. 23, at $2\frac{1}{2}$ per cent. - - - - - }	418,300 - -	- - - -	418,300 - -
Debt due to the Bank of England - at £. 3 per cent.	11,015,100 - -	- - - -	11,015,100 - -
Consolidated Annuities - - - - - "	391,918,115 4 7	260,589 14 2	391,657,525 10 5
Reduced Annuities - - - - - "	106,837,833 15 11	101,852 18 7	106,736,030 17 4
New Annuities - - - - - "	191,722,732 18 10	244,826 9 3	191,477,906 9 7
Savings' Banks Annuities charged on the Consoli- dated Fund, per 26 Vict. c. 25 - - - - }	24,000,000 - -	- - - -	24,000,000 - -
TOTAL, at £. 3 per cent. - - - £.	725,493,831 19 4	607,269 2 -	724,886,562 17 4
New Annuities - - - - at £. $3\frac{1}{2}$ per cent.	240,746 6 4	- - - -	240,746 6 4
Ditto - - - - at 5 " -	430,249 14 4	624 15 -	429,624 19 4
TOTAL, GREAT BRITAIN - - - £.	730,543,482 18 -	627,167 19 4	729,916,314 18 8
IRELAND:			
New Annuities - - - - at £. $2\frac{1}{2}$ per cent.	3,080 - -	- - - -	3,080 - -
Consolidated Annuities - - - - at 3 "	6,241,008 14 6	1,940 15 5	6,239,067 19 1
Reduced Annuities - - - - at 3 "	121,473 10 6	- 13 4	121,472 17 2
New Annuities - - - - at 3 "	30,645,310 8 7	18,511 5 3	30,626,799 3 4
Debt due to the Bank of Ireland at 3 "	2,630,769 4 8	- - - -	2,630,769 4 8
New Annuities - - - - at . 5 "	3,500 - -	- - - -	3,500 - -
TOTAL, IRELAND - - - £.	39,645,141 18 3	20,452 14 -	39,624,689 4 3
TOTAL, UNITED KINGDOM, at 31st March 1867, £.	770,188,624 16 3	647,620 13 4	769,541,004 2 11

A B S T R A C T.

	CAPITALS.	CAPITALS transferred to and standing in the Names of the Commissioners.	CAPITALS UNREDEEMED.
	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN - - - - -	730,543,482 18 -	627,167 19 4	729,916,314 18 8
IRELAND - - - - -	39,645,141 18 3	20,452 14 -	39,624,689 4 3
TOTAL, United Kingdom, on 31st March 1867, £.	770,188,624 16 3	* 647,620 13 4	769,541,004 2 11
At 31st March 1866 - - - £.	773,941,189 17 7	627,960 6 9	773,318,229 10 10

£. s. d.

* On account of Stock unclaimed 10 years and upwards - - - 542,945 15 2

Ditto - of Unclaimed Dividends - - - - - 104,674 18 2

£. 647,620 13 4

Terms of years - - - £. 105 1 -

and *Ireland*, and the Charge thereupon, at the 31st March 1867.

C H A R G E.

Due to the Public Creditor. Payable at the National Debt Office.				IN GREAT BRITAIN.			IN IRELAND.			TOTAL ANNUAL CHARGE of Unredeemed Debt.		
				£.	s.	d.	£.	s.	d.	£.	s.	d.
Annual Interest of Unredeemed Debt - -				21,885,488	15	5½	1,188,795	5	6¼	23,074,284	-	11¾
Annuities per 4 Geo. 4, c. 22, expiring 5 April 1867				585,740	-	-	-	-	-			
Annuities per 18 Vict. c. 18, 23 & 24 Vict. c. 109, 25 & 26 Vict. c. 78, and 26 Vict. c. 14 & 25, expiring 5 April 1885 - - - -				914,214	14	3	-	-	-			
Red Sea Telegraph Company's Annuity, per 25 & 26 Vict. c. 39, expiring 4 August 1908 -				36,000	-	-	-	-	-			
Annuities for a limited term of years, per 10 Geo. 4, c. 24, and 3 Will. 4, c. 14; expire at various periods, viz. :—												
Granted up to 31 March } 1867 - - - - -				£. 1,755,389	6	-						
Deduct, Expired and Un- } claimed up to ditto - -				1,699,112	11	6						
				56,276	14	6	-	-	-			
Life Annuities, per 48 Geo. 3, c. 142, 10 Geo. 4, c. 24, 3 Will. 4, c. 14, and 16 & 17 Vict. c. 45; viz. :—												
Granted up to 31 Mar. } 1867 - - - - -				£. 3,398,109	9	2						
Deduct, Expired and } Unclaimed up to } ditto - - - - -				2,424,590	7	10						
				973,519	1	4	-	-	-			
Tontine and other Life Annui- { English ties, per various Acts - - { Irish				12,301	-	3	-	-	-			
				14,164	3	6	1,666	7	6			
			£.	24,477,704	9	3½	1,190,461	13	-¼	25,668,166	2	3¾
Management - - - - -				211,158	1	5	11,098	3	6	222,256	4	11
TOTAL ANNUAL CHARGE, exclusive of £. 19,449, 15. 10. } on Capitals standing in the Names of the Commis- } sioners on account of Unclaimed Stock and Dividends }			£.	24,688,862	10	8½	1,201,559	16	6¼	25,890,422	7	2¾

A B S T R A C T.

ANNUAL CHARGE OF UNREDEEMED DEBT.						DEFERRED ANNUITIES outstanding 31st March 1867.		
Due to the Public Creditor.			MANAGEMENT.			TOTAL.		
£.	s.	d.	£.	s.	d.	£.	s.	d.
24,477,704	9	3½	211,158	1	5	24,688,862	10	8½
1,190,461	13	-¼	11,098	3	6	1,201,559	16	6¼
25,668,166	2	3¾	222,256	4	11	25,890,422	7	2¾
25,604,171	4	11½	222,780	13	-	25,826,951	17	11½

The Act 10 Geo. 4, c. 27, which came into operation at the 5th July 1829, enacts that the sum thenceforth annually applicable to the reduction of the National Debt of the United Kingdom, shall be the sum which shall appear to be the amount of the whole actual Annual Surplus Revenue beyond the Expenditure of the said United Kingdom; and the following sums have been accordingly received by the Commissioners for the Reduction of the National Debt, including sums on account of Donations and Bequests, viz. :—

APPLICABLE in the Quarters ended	ON ACCOUNT OF					
	The Sinking Fund.			Donations and Bequests.		
	£.	s.	d.	£.	s.	d.
30 June 1866 - - - -	672,053	5	8	-	-	-
30 Sept. 1866 - - - -	(a) 341,390	12	4	-	-	-
31 Dec. 1866 - - - -	89,817	10	7	-	6	6
31 Mar. 1867 - - - -	463,272	14	5	-	-	-
£.	1,566,534	3	-	-	6	6

(a) £. 6,906. 14. 7. of this amount issued under the Act 16 Vict. c. 23.

A. Y. Spearman, Comptroller General.

CLASS V.—UNFUNDED DEBT.

No. 44.—AN ACCOUNT of the UNFUNDED DEBT of *Great Britain and Ireland*, showing the Total Amount of UNFUNDED DEBT in EXCHEQUER BILLS and EXCHEQUER BONDS outstanding on the 31st March 1866; the Amounts issued and paid off in the Year to 31st March 1867, and the Total Amount outstanding on the last-mentioned Date; with the Amount of the Annual Charge for Interest thereon, as then estimated.

	Exchequer Bills.	Exchequer Bonds.
	£.	£.
Unfunded Debt on 31st March 1866 - - - - -	5,887,700	2,300,000
Amount issued in the Year ended 31st March 1867, viz.:		
Exchequer Bills:		
Dated 11 June 1866, in exchange for Bills (dated 11 June 1861), delivered up to be cancelled - - - - -	£. 2,581,000	
Ditto - - to replace, in part, Bills (dated 11 June 1861), paid off in money - - - - -	865,500	
Dated 11 March 1867, in exchange for Bills (dated 11 March 1862), delivered up to be cancelled - - - - -	2,156,300	
	5,602,800	—
Exchequer Bonds:—Nil.		
	£. 11,490,500	2,300,000
Amount paid off in the same period, viz.:		
Exchequer Bills:—		
Paid in new Bills (issued in exchange, as above) - - - - -	£. 4,737,300	
Purchased with Sinking Fund and cancelled - - - - -	176,900	
Paid in for Duties (per Act 24 Vict. c. 5, s. 5), and cancelled - - - - -	126,200	
Paid off in Money - - - - -	793,300	
	5,833,700	—
Exchequer Bonds:—Nil.		
Total Amount outstanding on 31st March 1867 - - - - -	£. 5,656,800	*2,300,000
Annual Charge for Interest thereon, on 31st March 1867 } (estimated) - - - - - }	199,750	87,250

- £. 700,000 (K), dated 8 November 1864, payable 8 November 1867, at £. 3½ per cent. per annum.
 £. 600,000 (L), dated 18 March 1865, payable 18 March 1869, at £. 3½ per cent. per annum.
 £. 1,000,000 (M), dated 27 March 1866, payable 27 March 1868, at £. 4 per cent. per annum.

No. 45.—AN ACCOUNT of EXCHEQUER DEFICIENCY BILLS issued in the Year ended 31st March 1867, to meet the Charge on the CONSOLIDATED FUND, and of the Sum required to be issued to meet the Charge on that day.

For Amount of Bills issued and paid off in the Year, *vide* Account No. 1, pages 8 and 9.

Amount of the Deficiency of the Income to meet the Charge for the Quarter ended }
 31 March 1867 (to which extent Advances may be made by the Bank of England in the } £. 676,862 19 8
 Quarter to 30 June 1867, under the Act 29 & 30 Vict. c. 39, s. 12) - - - - - }

Class VI.—DISPOSITION OF GRANTS (SUPPLY, AND WAYS AND MEANS).

No. 46.—AN ACCOUNT showing, under their several Heads, how the BALANCES of the MONEYS granted for the Service of the United Kingdom for the Years after-mentioned, which remained unissued on 31st March 1866, and the Grants for the Year 1866-67, have been disposed of, to 31st March 1867.

SERVICES.	BALANCES, 31st March 1866.			ISSUED to 31st March 1867.			SAVINGS Surrendered.			BALANCES, 31st March 1867.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
SUPPLIES OF 1865-66.												
Army - - - - -	680,540	9	2	680,540	9	2	—			—		
Navy - - - - -	531,366	4	2	531,366	4	2	—			—		
CIVIL SERVICES.												
CLASS I.												
PUBLIC WORKS.												
Royal Palaces - - - - -	12,894	17	7	11,656	7	4	1,238	10	3	—		
Public Buildings, Great Britain - - -	194	19	9	194	19	9	—			—		
Royal Parks - - - - -	10,149	3	—	10,149	3	—	—			—		
New Houses of Parliament - - - - -	15,745	2	6	15,207	3	—	537	19	6	—		
British Consulate and Embassy Houses, Constantinople - - - - -	369	1	—	369	1	—	—			—		
New Westminster Bridge - - - - -	3,130	18	11	3,130	18	11	—			—		
New Foreign Office - - - - -	869	4	11	869	4	11	—			—		
Legation House, Tangier - - - - -	300	—	—	300	—	—	—			—		
Harbours of Refuge - - - - -	57,638	8	11	57,638	8	11	—			—		
Holyhead and Port Patrick Harbours - -	5,000	—	—	5,000	—	—	—			—		
Public Buildings, Ireland - - - - -	20,000	—	—	15,636	9	7	4,363	10	5	—		
Sheriff Court Houses, Scotland - - -	3,000	—	—	3,000	—	—	—			—		
Lighthouses abroad - - - - -	10,000	—	—	10,000	—	—	—			—		
Probate Court and Registries - - - -	10,000	—	—	10,000	—	—	—			—		
Rates for Government Property - - -	5,000	—	—	5,000	—	—	—			—		
Nelson Column - - - - -	5,000	—	—	5,000	—	—	—			—		
New Record Buildings, Dublin - - - -	1,500	—	—	—	—	—	1,500	—	—	—		
Public Record Repository - - - - -	16,560	8	6	16,560	8	6	—			—		
Isle of Man Lunatic Asylum - - - -	2,000	—	—	2,000	—	—	—			—		
Landguard Point, Harwich Harbour - -	10,000	—	—	6,000	—	—	4,000	—	—	—		
Site for Enlargement of the National Gallery, London - - - - -	20,000	—	—	20,000	—	—	—			—		
CLASS II.												
SALARIES, &c. of PUBLIC DEPARTMENTS.												
Two Houses of Parliament, Offices - -	10,000	—	—	10,000	—	—	—			—		
Poor Law Commissions - - - - -	5,000	—	—	5,000	—	—	—			—		
Copyhold, Tithe, and Inclosure Com- missioners - - - - -	2,000	—	—	2,000	—	—	—			—		
Inclosure and Drainage Acts, Imprest Expenses - - - - -	4,000	—	—	4,000	—	—	—			—		
General Register Offices, England, Ire- land, and Scotland - - - - -	10,000	—	—	10,000	—	—	—			—		
Registrars of Friendly Societies - - -	500	—	—	500	—	—	—			—		
Secret Service - - - - -	22,000	—	—	22,000	—	—	—			—		
CLASS III.												
LAW AND JUSTICE.												
England:												
Police, Counties and Boroughs, } Great Britain - - - - -	60,000	—	—	60,000	—	—	—			—		
County Courts - - - - -	10,000	—	—	10,000	—	—	—			—		
Divorce Court Compensations - - - -	686	—	—	186	—	—	500	—	—	—		
Scotland:												
Court of Justiciary - - - - -	1,100	—	—	—	—	—	1,100	—	—	—		
Sheriffs and Procurators Fiscal not paid by Salaries, &c. - - - - -	9,000	—	—	—	—	—	9,000	—	—	—		
Expenses in matters of Tithes - - - -	1,000	—	—	—	—	—	1,000	—	—	—		
Register House, Edinburgh (Salaries, &c. of Sundry Departments) - - - -	1,600	—	—	1,600	—	—	—			—		
Ireland:												
Registry of Judgments - - - - -	1,100	—	—	1,100	—	—	—			—		
High Court of Delegates - - - - -	100	—	—	—	—	—	100	—	—	—		
Court of Probate - - - - -	1,100	—	—	1,100	—	—	—			—		
Carried forward - - - - -	£. 1,560,444	18	5	1,537,104	18	3	23,340	—	2	—		

No. 43.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1866, &c., have been disposed of—*cont'd.*

SERVICES.	BALANCES, 31st March 1866.			ISSUED to 31st March 1867.			SAVINGS Surrendered.			BALANCES, 31st March 1867.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	1,560,444	18	5	1,537,104	18	3	23,340	-	2	—	—	—
SUPPLIES of 1865-66— <i>continued.</i>												
CLASS III— <i>continued.</i>												
Ireland— <i>continued.</i>												
Landed Estates Court - - -	1,100	-	-	1,100	-	-	—	—	—	—	—	—
Registry of Deeds - - - -	900	-	-	900	-	-	—	—	—	—	—	—
Constabulary of Ireland - -	18,600	-	-	18,600	-	-	—	—	—	—	—	—
Four Courts Marshalsea Prison -	1,714	-	-	1,714	-	-	—	—	—	—	—	—
Process Servers, Civil Bill Courts -	3,872	9	3	3,872	9	3	—	—	—	—	—	—
Prisons and Convict Establishments at Home - - - - -	35,000	-	-	35,000	-	-	—	—	—	—	—	—
Transportation of Convicts - - - -	13,258	-	-	13,258	-	-	—	—	—	—	—	—
Convict Establishments in the Colonies -	22,000	-	-	22,000	-	-	—	—	—	—	—	—
CLASS IV.												
EDUCATION, &c.												
Public Education, Great Britain - -	130,000	-	-	130,000	-	-	—	—	—	—	—	—
Commissioners of Education, Ireland, Office Expenses - - - - -	400	-	-	400	-	-	—	—	—	—	—	—
National Gallery, Dublin - - - -	1,100	-	-	1,100	-	-	—	—	—	—	—	—
Universal Exhibition at Paris - - -	4,000	-	-	4,000	-	-	—	—	—	—	—	—
CLASS V.												
COLONIAL, CONSULAR, and other FOREIGN SERVICES.												
Clergy, North America - - - -	1,000	-	-	1,000	-	-	—	—	—	—	—	—
Indian Department, Canada - - - -	1,000	-	-	1,000	-	-	—	—	—	—	—	—
Justices, West Indies - - - -	2,000	-	-	2,000	-	-	—	—	—	—	—	—
Western Coast of Africa - - - -	9,730	-	-	9,730	-	-	—	—	—	—	—	—
Pitcairn's Islanders - - - - -	200	9	9	200	9	9	—	—	—	—	—	—
Captured Negroes, Bounties on Slaves, &c. Commissions for Suppression of Slave Trade - - - - -	17,000	-	-	8,000	-	-	9,000	-	-	—	—	—
Consuls Abroad - - - - -	2,000	-	-	2,000	-	-	—	—	—	—	—	—
Services in China, Japan, and Siam -	45,000	-	-	45,000	-	-	—	—	—	—	—	—
Ministers at Foreign Courts, Extraordinary Expenses - - - - -	14,000	-	-	14,000	-	-	—	—	—	—	—	—
Third Secretaries to Embassies, &c. -	2,000	-	-	2,000	-	-	—	—	—	—	—	—
	1,000	-	-	1,000	-	-	—	—	—	—	—	—
CLASS VI.												
SUPERANNUATIONS, &c.												
Board of Superintendence of Hospitals, Dublin - - - - -	95	-	-	95	-	-	—	—	—	—	—	—
Concordatum Fund, and other Charities and Allowances, Ireland - - - -	800	-	-	800	-	-	—	—	—	—	—	—
CLASS VII.												
MISCELLANEOUS.												
Temporary Commissions - - - -	4,000	-	-	4,000	-	-	—	—	—	—	—	—
Patent Law Expenses - - - - -	4,000	-	-	4,000	-	-	—	—	—	—	—	—
Local Dues on Shipping under Treaties of Reciprocity - - - - -	12,500	-	-	12,500	-	-	—	—	—	—	—	—
Inspectors of Corn Returns - - - -	1,600	-	-	1,600	-	-	—	—	—	—	—	—
Boundary Survey, Ireland - - - -	400	-	-	300	-	-	100	-	-	—	—	—
Brehon Laws, Ireland - - - - -	500	-	-	—	-	-	500	-	-	—	—	—
Agricultural Statistics, Great Britain -	10,000	-	-	7,000	-	-	3,000	-	-	—	—	—
Malta and Alexandria Telegraph, and Balmoral Telegraph - - - - -	780	-	-	—	-	-	780	-	-	—	—	—
Customs, Salaries, &c. - - - - -	194,916	10	8	194,916	10	8	—	—	—	—	—	—
Inland Revenue ditto - - - - -	294,157	-	-	294,157	-	-	—	—	—	—	—	—
Post Office - - ditto - - - - -	582,442	2	11	582,442	2	11	—	—	—	—	—	—
Superannuations, &c. Revenue Departments - - - - -	130,884	8	11	130,884	8	11	—	—	—	—	—	—
Advances for New Courts of Justice, &c.	660,000	-	-	—	-	-	660,000	-	-	—	—	—
TOTAL SUPPLY of 1865-66 - - - £.	3,784,394	19	11	3,087,674	19	9	696,720	-	2	—	—	—

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1866, &c., have been disposed of—*contd.*

SERVICES.	SUPPLIES Voted for the Year 1866-67.		ISSUED to 31st March 1867.		SAVINGS Surrendered.		BALANCES, 31st March 1867.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
SUPPLIES OF 1866-67.								
Army - - - - -	14,340,000	- -	13,995,000	- -	227,097	11 7	117,902	8 5
Navy - - - - -	10,434,735	- -	10,144,735	- -	187,923	13 -	102,076	7 -
Greenwich Hospital, Advances - -	125,367	- -	-	-	-	-	125,367	- -
CIVIL SERVICES.								
CLASS I.								
PUBLIC WORKS AND BUILDINGS.								
Royal Palaces - - - - -	48,925	- -	41,823	14 5	7,101	5 7	-	-
Public Buildings, Great Britain - -	105,437	- -	103,855	7 2	1,581	12 10	-	-
Furniture of Public Offices - - -	12,000	- -	11,400	4 7	599	15 5	-	-
Royal Parks - - - - -	98,769	- -	90,429	3 5	8,339	16 7	-	-
New Houses of Parliament - - -	61,090	- -	39,117	- 5	11,972	19 7	10,000	- -
British Embassy Houses, Paris and Madrid - - - - -	1,485	- -	1,000	- -	173	3 8	311	16 4
British Consulate and Embassy Houses, Constantinople - - - - -	3,000	- -	2,800	- -	-	-	200	- -
Patent Office Buildings - - - - -	11,600	- -	9,344	1 9	255	18 3	2,000	- -
Westminster Bridge - - - - -	7,525	- -	2,000	- -	4,810	17 4	714	2 8
Chapter House, Westminster - - -	7,000	- -	-	-	-	-	7,000	- -
New Foreign Office - - - - -	63,500	- -	49,495	15 7	4	4 5	14,000	- -
Public Offices, Site - - - - -	58,000	- -	23,993	13 4	1,004	6 8	33,000	- -
London University, Buildings - -	20,000	- -	7,000	- -	-	-	13,000	- -
Queen's University, Ireland, Buildings -	7,000	- -	-	-	-	-	7,000	- -
Harbours of Refuge - - - - -	82,000	- -	32,000	- -	21,146	5 5	28,853	14 7
Holyhead and Port Patrick Harbours -	42,111	- -	20,111	- -	5,000	- -	17,000	- -
Public Buildings, Ireland - - - -	90,663	- -	58,483	14 -	20,179	6 -	12,000	- -
Sheriff Court Houses, Scotland - -	30,000	- -	30,000	- -	-	-	-	-
Lighthouses Abroad - - - - -	38,160	- -	10,160	- -	-	-	28,000	- -
Rates for Government Property - -	27,000	- -	27,000	- -	-	-	-	-
Probate Court and Registries - - -	23,500	- -	-	-	12,656	9 2	10,843	10 10
Nelson Column - - - - -	6,000	- -	3,500	- -	2,500	- -	-	-
New Record Buildings, Dublin - -	2,571	- -	1,097	11 7	1,473	8 5	-	-
Public Record Repository - - - -	27,070	- -	5,795	10 7	17,274	9 5	4,000	- -
Isle of Man Lunatic Asylum - - -	2,000	- -	-	-	1,975	- -	25	- -
Metropolitan Fire Brigade - - - -	2,500	- -	2,500	- -	-	-	-	-
National Gallery Enlargement - -	50,000	- -	20,000	- -	20,000	- -	10,000	- -
Ulster Canal - - - - -	5,000	- -	2,500	- -	-	-	2,500	- -
Palmerston Memorial - - - - -	2,000	- -	-	-	-	-	2,000	- -
Works at Landguard Point - - - -	10,000	- -	-	-	-	-	10,000	- -
CLASS II.								
SALARIES and EXPENSES of PUBLIC DEPARTMENTS.								
Two Houses of Parliament, Offices -	71,421	- -	61,421	- -	10,000	- -	-	-
Treasury - - - - -	52,432	- -	52,432	- -	-	-	-	-
Home Office - - - - -	26,471	- -	26,471	- -	-	-	-	-
Foreign Office - - - - -	63,840	- -	63,840	- -	-	-	-	-
Colonial Office - - - - -	32,124	- -	32,124	- -	-	-	-	-
Privy Council Office - - - - -	25,739	- -	22,739	- -	-	-	3,000	- -
Board of Trade, &c. - - - - -	65,235	- -	61,285	- -	-	-	4,000	- -
Privy Seal Office - - - - -	2,938	- -	2,938	- -	-	-	-	-
Civil Service Commission - - - -	9,007	- -	7,007	- -	-	-	2,000	- -
Paymaster General's Office - - -	20,558	- -	18,558	- -	-	-	2,000	- -
Exchequer (London) - - - - -	5,558	- -	5,558	- -	-	-	-	-
Office of Works and Public Buildings -	32,226	- -	30,920	7 9	1,305	12 3	-	-
Office of Woods, Forests, and Land Re- venues - - - - -	28,815	- -	28,625	4 10	189	15 2	-	-
Public Record Office - - - - -	22,119	- -	22,119	- -	-	-	-	-
Poor Law Commissions - - - - -	242,984	- -	234,984	- -	5,000	- -	3,000	- -
Mint, including Coinage - - - - -	49,182	- -	38,000	- -	-	-	11,182	- -
Inspectors of Factories, Fisheries, &c. -	39,462	- -	39,462	- -	-	-	-	-
Exchequer, and other Offices in Scotland -	6,242	- -	5,242	- -	-	-	1,000	- -
Household of Lord Lieutenant, Ireland -	6,413	- -	6,413	- -	-	-	-	-
Carried forward - - - £.	26,648,824	- -	25,495,282	9 5	569,565	10 9	583,975	19 10

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1866, &c., have been disposed of—*contd.*

S E R V I C E S.	SUPPLIES Voted for the Year 1866-67.			ISSUED to 31st March 1867.			SAVINGS Surrendered.			BALANCES, 31st March 1867.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	26,648,824	-	-	25,495,282	9	5	569,565	10	9	583,975	19	10
SUPPLIES of 1866-67— <i>continued.</i>												
Class II— <i>continued.</i>												
Chief Secretary, Ireland, Offices - -	15,667	-	-	15,667	-	-	—	—	—	—	—	—
Office of Public Works, Ireland - -	23,906	-	-	22,791	6	9	1,114	13	3	—	—	—
Audit Office - - - - -	36,866	-	-	36,866	-	-	—	—	—	—	—	—
Copyhold, Tithe, and Inclosure Commis- sioners - - - - -	20,107	-	-	16,107	-	-	2,000	-	-	2,000	-	-
Inclosure and Drainage Acts, Imprest Expenses - - - - -	12,890	-	-	4,000	-	-	4,000	-	-	4,890	-	-
General Register Offices, England, Ire- land, and Scotland - - - - -	66,796	-	-	46,796	-	-	10,000	-	-	10,000	-	-
National Debt Office - - - - -	15,253	-	-	15,253	-	-	—	—	—	—	—	—
Public Works Loan and West India Relief Commissions - - - - -	3,935	-	-	2,935	-	-	-	-	-	1,000	-	-
Lunacy Commissions - - - - -	13,735	-	-	10,735	-	-	-	-	-	3,000	-	-
Superintendent of Roads, South Wales -	1,223	-	-	1,223	-	-	—	—	—	—	—	—
Registrars of Friendly Societies - -	2,404	-	-	1,904	-	-	500	-	-	—	—	—
Charity Commission - - - - -	18,673	-	-	15,673	-	-	-	-	-	3,000	-	-
Local Government Act Office and In- spection of Burial Grounds - - -	6,835	-	-	6,835	-	-	—	—	—	—	—	—
Landed Estates Record Offices - -	2,399	-	-	2,399	-	-	—	—	—	—	—	—
Quarantine Expenses - - - - -	1,444	-	-	1,444	-	-	—	—	—	—	—	—
Secret Service - - - - -	32,000	-	-	8,000	-	-	-	-	-	24,000	-	-
Printing and Stationery - - - - -	357,087	-	-	357,087	-	-	—	—	—	—	—	—
Postage of Public Departments - -	151,020	-	-	151,020	-	-	—	—	—	—	—	—
CLASS III.												
LAW AND JUSTICE.												
England:												
Law Charges, England - - - -	35,940	-	-	35,940	-	-	—	—	—	—	—	—
Criminal Prosecutions, &c. - - -	188,567	-	-	188,567	-	-	—	—	—	—	—	—
Police, Counties and Boroughs, Great Britain - - - - -	263,650	-	-	183,650	-	-	60,000	-	-	20,000	-	-
Crown Office, Queen's Bench - - -	3,810	-	-	3,810	-	-	—	—	—	—	—	—
Admiralty Court Registry - - -	12,520	-	-	11,020	-	-	-	-	-	1,500	-	-
Late Insolvent Debtors' Court - -	3,236	-	-	1,336	-	-	-	-	-	1,900	-	-
Probate Court - - - - -	85,430	-	-	85,430	-	-	—	—	—	—	—	—
County Courts - - - - -	160,821	-	-	135,821	-	-	10,000	-	-	15,000	-	-
Police Courts (Metropolis) - - -	23,093	-	-	23,093	-	-	—	—	—	—	—	—
Metropolitan Police - - - - -	163,071	-	-	163,071	-	-	—	—	—	—	—	—
Revising Barristers, England and Wales	17,850	-	-	17,850	-	-	—	—	—	—	—	—
Land Registry Office - - - - -	5,280	-	-	5,280	-	-	—	—	—	—	—	—
Divorce Court Compensations - -	658	-	-	-	-	-	186	-	-	472	-	-
Bankruptcy Court Compensations -	15,555	-	-	15,555	-	-	—	—	—	—	—	—
Scotland:												
Criminal Proceedings - - - - -	70,512	-	-	62,512	-	-	-	-	-	8,000	-	-
Courts of Law and Justice - - -	43,880	-	-	43,880	-	-	—	—	—	—	—	—
Exchequer, Scotland, Legal Branch -	1,630	-	-	1,630	-	-	—	—	—	—	—	—
Register House, Edinburgh, Salaries and Expenses of sundry Depart- ments - - - - -	19,511	-	-	17,911	-	-	1,600	-	-	—	—	—
Ireland:												
Law Charges and Criminal Prosecu- tions - - - - -	65,214	-	-	65,214	-	-	—	—	—	—	—	—
Court of Chancery - - - - -	5,877	-	-	5,077	-	-	-	-	-	200	-	-
Courts of Queen's Bench, Common Pleas, and Exchequer - - - - -	14,762	-	-	13,962	-	-	-	-	-	800	-	-
Officers of the Judges on Circuit -	4,407	-	-	4,407	-	-	—	—	—	—	—	—
Carried forward - - - £.	28,636,338	-	-	27,297,633	16	2	658,966	4	-	679,737	19	10

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1866, &c., have been disposed of—*contd.*

S E R V I C E S.	S U P P L I E S Voted for the Year 1866-67.			I S S U E D to 31st March 1867.			S A V I N G S Surrendered.			B A L A N C E S, 31st March 1867.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	28,636,338	-	-	27,297,633	16	2	658,966	4	-	679,737	19	10
S U P P L I E S of 1866-67— <i>continued.</i>												
Class III— <i>continued.</i>												
Ireland— <i>continued.</i>												
Manor Courts Compensations - - -	2,031	-	-	2,031	-	-	-	-	-	-	-	-
Registry of Judgments - - -	2,888	-	-	1,888	-	-	1,000	-	-	-	-	-
Registry of Deeds - - -	13,086	-	-	13,086	-	-	-	-	-	-	-	-
High Court of Delegates - - -	100	-	-	-	-	-	-	-	-	100	-	-
Court of Bankruptcy and Insolvency - - -	6,899	-	-	6,899	-	-	-	-	-	-	-	-
Court of Probate - - -	10,668	-	-	10,268	-	-	400	-	-	-	-	-
Landed Estates Court - - -	11,902	-	-	11,002	-	-	900	-	-	-	-	-
Revising Barristers (Dublin) - - -	420	-	-	420	-	-	-	-	-	-	-	-
Dublin Metropolitan Police and Police Justices - - -	52,200	-	-	50,600	-	-	-	-	-	1,600	-	-
Constabulary of Ireland - - -	831,535	-	-	819,535	-	-	-	-	-	12,000	-	-
Four Courts' Marshalsea Prison - - -	2,714	-	-	500	-	-	1,714	-	-	500	-	-
Process Servers, Civil Bill Courts - - -	8,500	-	-	4,000	-	-	199	1	5	4,300	18	7
Inspection and General Superintendence of Prisons - - -												
Prisons and Convict Establishments at Home - - -	339,492	-	-	314,492	-	-	-	-	-	25,000	-	-
Maintenance of Prisoners in County Gaols, &c., and Removal of Convicts - - -	286,184	-	-	286,184	-	-	-	-	-	-	-	-
Transportation of Convicts - - -	21,684	-	-	4,000	-	-	-	-	-	17,684	-	-
Convict Establishments in the Colonies - - -	155,466	-	-	46,466	-	-	-	-	-	109,000	-	-
CLASS IV.												
EDUCATION, SCIENCE, and ART.												
Public Education, Great Britain - - -	694,530	-	-	514,182	10	10	70,347	9	2	110,000	-	-
Science and Art Department - - -	173,928	-	-	168,928	-	-	-	-	-	5,000	-	-
Public Education, Ireland - - -	336,130	-	-	335,000	-	-	-	-	-	1,130	-	-
Commissioners of Education, Ireland, Office Expenses - - -	730	-	-	330	-	-	-	-	-	400	-	-
University of London - - -	8,793	-	-	8,793	-	-	-	-	-	-	-	-
Universities, &c., in Scotland - - -	19,857	-	-	19,857	-	-	-	-	-	-	-	-
Queen's University in Ireland - - -	2,452	-	-	1,000	-	-	-	-	-	1,452	-	-
Queen's Colleges, Ireland - - -	4,250	-	-	4,250	-	-	-	-	-	-	-	-
Royal Irish Academy - - -	700	-	-	700	-	-	-	-	-	-	-	-
Belfast Theological Professors, &c. - - -	2,500	-	-	2,500	-	-	-	-	-	-	-	-
National Gallery, Ireland - - -	2,000	-	-	1,000	-	-	-	-	-	1,000	-	-
British Museum - - -	102,744	-	-	102,744	-	-	-	-	-	-	-	-
National Gallery, England - - -	15,892	-	-	12,892	-	-	-	-	-	3,000	-	-
British Historical Portrait Gallery - - -	1,650	-	-	1,650	-	-	-	-	-	-	-	-
Scientific Works and Experiments - - -	7,059	-	-	3,059	-	-	-	-	-	4,000	-	-
Learned Societies, Great Britain - - -	2,300	-	-	2,300	-	-	-	-	-	-	-	-
Universal Exhibition at Paris - - -	12,000	-	-	12,000	-	-	-	-	-	-	-	-
CLASS V.												
COLONIAL, CONSULAR, and other FOREIGN SERVICES.												
North America :												
Bermudas - - -	4,200	-	-	3,700	-	-	-	-	-	500	-	-
Clergy, North America - - -	3,513	-	-	500	-	-	-	-	-	3,013	-	-
Indian Department, Canada - - -	1,000	-	-	-	-	-	-	-	-	1,000	-	-
British Columbia - - -	4,230	-	-	2,050	-	-	-	-	-	2,180	-	-
West Indies, &c. :												
Governors and others, West Indies, &c. - - -	23,178	-	-	23,178	-	-	-	-	-	-	-	-
Justices, West Indies - - -	6,750	-	-	-	-	-	-	-	-	6,750	-	-
Carried forward - - - £.	31,832,283	-	-	30,109,408	7	-	733,526	14	7	989,347	18	5

No. 46.—Account, showing how Balances which remained unissued on 31st Mar. 1866, &c., have been disposed of—*contd.*

SERVICES.	SUPPLIES Voted for the Year 1866-67.			ISSUED to 31st March 1867.			SAVINGS Surrendered.			BALANCES, 31st March 1867.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	31,832,283	-	-	30,109,108	7	-	733,526	14	7	989,347	18	5
SUPPLIES of 1866-67— <i>continued.</i>												
Class V— <i>continued.</i>												
Africa:												
Western Coast - - - - -	43,000	-	-	25,000	-	-	-	-	-	18,000	-	-
St. Helena - - - - -	4,924	-	-	1,924	-	-	-	-	-	3,000	-	-
Orange River Territory - - -	500	-	-	300	-	-	-	-	-	200	-	-
Miscellaneous:												
Heligoland - - - - -	1,100	-	-	1,100	-	-	-	-	-	-	-	-
Falkland Islands - - - - -	5,875	-	-	5,875	-	-	-	-	-	-	-	-
Labuan - - - - -	3,644	-	-	3,644	-	-	-	-	-	-	-	-
Pitcairn's Islanders - - - - -	300	-	-	100	-	-	-	-	-	200	-	-
Emigration - - - - -	10,418	-	-	10,418	-	-	-	-	-	-	-	-
Treasury Chest - - - - -												
Captured Negroes, Bounties on Slaves, &c. - - - - -	39,000	-	-	3,000	-	-	-	-	-	36,000	-	-
Commissions for Suppression of Slave Trade - - - - -	10,450	-	-	6,450	-	-	-	-	-	4,000	-	-
Consuls Abroad - - - - -	165,978	-	-	118,021	1	10	7,056	18	2	40,000	-	-
Services in China, Japan, and Siam - - -	126,978	-	-	61,978	-	-	-	-	-	65,000	-	-
Ministers at Foreign Courts, Extraordinary Expenses - - - - -	33,000	-	-	33,000	-	-	-	-	-	-	-	-
Special Missions, Outfits, &c. - - - - -	20,000	-	-	20,000	-	-	-	-	-	-	-	-
Third Secretaries to Embassies, &c. - - -	3,600	-	-	2,000	-	-	-	-	-	1,600	-	-
Niger Expedition - - - - -	3,500	-	-	3,500	-	-	-	-	-	-	-	-
Emigration of Coolies - - - - -	5,824	-	-	4,224	-	-	-	-	-	1,600	-	-
CLASS VI.												
SUPERANNUATION and RETIRED ALLOWANCES, and GRATUITIES for CHARITABLE and other purposes.												
Superannuations and Retired Allowances - - - - -	185,888	-	-	185,888	-	-	-	-	-	-	-	-
Toulonese and Corsican Emigrants, &c., and American Loyalists - - - - -	605	-	-	-	-	-	-	-	-	605	-	-
Refuge for the Destitute - - - - -	325	-	-	325	-	-	-	-	-	-	-	-
Polish Refugees and Distressed Spaniards - - - - -	3,001	-	-	2,001	-	-	-	-	-	1,000	-	-
Miscellaneous Charges, formerly on Civil List - - - - -	3,732	-	-	3,732	-	-	-	-	-	-	-	-
Public Infirmaries, Ireland - - - - -	2,183	-	-	2,183	-	-	-	-	-	-	-	-
Hospitals in Dublin, and Board of Superintendence - - - - -	15,845	-	-	15,845	-	-	-	-	-	-	-	-
Concordatum Fund, and other Charities and Allowances, Ireland - - - - -	8,461	-	-	7,561	-	-	-	-	-	900	-	-
Non-conforming and other Ministers, Ireland - - - - -	41,156	-	-	41,156	-	-	-	-	-	-	-	-
Merchant Seamen's Fund Pensions - - - - -	53,170	-	-	38,170	-	-	-	-	-	15,000	-	-
Relief of Distressed British Seamen - - -	30,400	-	-	30,400	-	-	-	-	-	-	-	-
CLASS VII.												
MISCELLANEOUS, SPECIAL, and TEMPORARY OBJECTS.												
Ecclesiastical Commissioners - - - - -	3,750	-	-	3,750	-	-	-	-	-	-	-	-
Temporary Commissions - - - - -	47,500	-	-	40,500	-	-	4,000	-	-	3,000	-	-
Patent Law Expenses - - - - -	29,292	-	-	26,292	-	-	3,000	-	-	-	-	-
Fishery Board, Scotland - - - - -	15,462	-	-	15,462	-	-	-	-	-	-	-	-
Trustees of Manufactures, Scotland - - -	2,100	-	-	2,100	-	-	-	-	-	-	-	-
Local Dues on Shipping, under Treaties of Reciprocity - - - - -	53,948	-	-	40,948	-	-	-	-	-	13,000	-	-
Inspectors of Corn Returns - - - - -	2,800	-	-	800	-	-	714	19	-	1,285	1	-
Carried forward - - - - -	£. 32,812,912	-	-	30,869,975	8	10	749,198	11	9	1,193,737	19	5

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1866, &c., have been disposed of—*contd*

SERVICES.	SUPPLIES Voted for the Year 1866-67.			ISSUED to 31st March 1867.			SAVINGS Surrendered.			BALANCES, 31st March 1867.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	32,812,912	-	-	30,869,975	8	10	749,198	11	9	1,193,737	19	5
SUPPLIES of 1866-67— <i>continued</i> .												
CLASS VII— <i>continued</i> .												
Brehon Laws, Ireland - - -	416	-	-	-	-	-	-	-	-	416	-	-
Boundary Survey, Ireland - - -	500	-	-	-	-	-	300	-	-	200	-	-
Flax Cultivation in Ireland - - -	3,000	-	-	3,000	-	-	-	-	-	-	-	-
Malta and Alexandria Telegraph, and Subsidies to Telegraph Companies - }	780	-	-	-	-	-	-	-	-	780	-	-
Miscellaneous Expenses from Civil Con- tingencies - - - - - }	62,928	-	-	62,928	-	-	-	-	-	-	-	-
Agricultural Statistics, Great Britain -	10,000	-	-	10,000	-	-	-	-	-	-	-	-
Household of late King of Belgians -	3,052	-	-	3,052	-	-	-	-	-	-	-	-
Memorial to the late Prince Consort -	4,970	-	-	4,970	-	-	-	-	-	-	-	-
Marriage Portion of H.R.H. the Princess Helena - - - - - }	30,000	-	-	30,000	-	-	-	-	-	-	-	-
Customs, Salaries, &c. - - - - -	798,493	-	-	592,560	16	6	120	11	7	205,811	11	11
Inland Revenue, ditto - - - - -	1,309,645	-	-	987,000	-	-	-	-	-	322,645	-	-
Post Office - ditto - - - - -	2,436,016	-	-	1,693,636	11	-	1,292	8	6	741,087	-	6
Superannuations, &c., Revenue Departments	473,544	-	-	331,715	16	11	15,726	10	10	126,101	12	3
Packet Service - - - - -	821,164	-	-	815,993	13	9	5,170	6	3	-	-	-
Advances for New Courts of Justices, &c.	660,000	-	-	438,000	-	-	2,500	8	11	219,499	11	1
Deficiencies on Grants for 1865-6, viz.:-												
British Embassy Houses Abroad -	68	15	9	1,810	17	7	-	-	-	-	-	-
Industrial Museum, Edinburgh -	1,612	15	9									
Probate Court and Registries -	39	8	3									
Office of Works, Salaries, &c. -	89	17	10									
£.	39,429,230	17	7	35,844,643	4	7	774,308	17	10	2,810,278	15	2
SUPPLIES of 1866-67 (Supplemental).												
Royal Palaces - - - - -	212	-	-	212	-	-	-	-	-	-	-	-
Public Buildings - - - - -	905	-	-	905	-	-	-	-	-	-	-	-
Royal Parks - - - - -	11,805	-	-	11,805	-	-	-	-	-	-	-	-
Houses of Parliament - - - - -	600	-	-	600	-	-	-	-	-	-	-	-
Holyhead and Portpatrick Harbour	7,181	-	-	7,181	-	-	-	-	-	-	-	-
Burlington House Designs - - -	1,575	-	-	1,575	-	-	-	-	-	-	-	-
Wellington Monument - - - - -	2,800	-	-	2,800	-	-	-	-	-	-	-	-
Franklin Monument - - - - -	817	-	-	817	-	-	-	-	-	-	-	-
Roads, South Kensington - - -	1,286	-	-	1,286	-	-	-	-	-	-	-	-
Paris Exhibition - - - - -	50,000	-	-	45,851	-	-	4,149	-	-	-	-	-
Special Missions - - - - -	12,479	-	-	12,479	-	-	-	-	-	-	-	-
Telegraph Companies, Subsidies	792	-	-	792	-	-	-	-	-	-	-	-
Miscellaneous Expenses, from Civil Contingencies - - - - - }	65,676	-	-	40,676	-	-	-	-	-	25,000	-	-
Drawback on Sugar, Experiments -	9,181	-	-	9,181	-	-	-	-	-	-	-	-
Blacas Collection - - - - -	45,721	-	-	45,721	-	-	-	-	-	-	-	-
Chinese Government for Anglo- Chinese Flotilla - - - - - }	101,300	-	-	101,300	-	-	-	-	-	-	-	-
Excesses on Grants for 1865-6, viz.:												
Office of Public Works, Ireland	747	6	-	747	6	-	-	-	-	-	-	-
Postage of Public Departments	8,522	14	5	8,522	14	5	-	-	-	-	-	-
Law Charges, &c. England -	6,007	9	10	6,007	9	10	-	-	-	-	-	-
Law Charges and Criminal Pro- secutions, Ireland - - - }	7,722	19	5	7,722	19	5	-	-	-	-	-	-
Maintenance of Prisoners -	11,293	5	3	11,293	5	3	-	-	-	-	-	-
Special Missions, &c. - - -	3,266	15	7	3,266	15	7	-	-	-	-	-	-
St. Helena - - - - -	1,571	4	-	1,571	4	-	-	-	-	-	-	-
Miscellaneous Expenses - - -	1,012	4	3	1,012	4	3	-	-	-	-	-	-
Inland Revenue - - - - -	16,644	6	9	16,644	6	9	-	-	-	-	-	-
£.	369,118	5	6	339,969	5	6	4,149	-	-	25,000	-	-

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1866, &c., have been disposed of—*contd.*

A B S T R A C T.

Y E A R S.	BALANCES on the 31st March 1866; and SUPPLIES Voted for the Year 1866-67.	ISSUES.	SAVINGS Surrendered.	BALANCES on the 31st March 1867.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1865-66 - - - -	3,784,394 19 11	3,087,674 19 9	696,720 - 2	—
1866-67 - - - -	39,429,230 17 7	35,844,643 4 7	774,308 17 10	2,810,278 15 2
Ditto (Supplemental) -	369,118 5 6	339,969 5 6	4,149 - -	25,000 - -
TOTAL - - - £.	43,582,744 3 -	39,272,287 9 10	1,475,177 18 -	2,835,278 15 2

ABSTRACT of SERVICES for which the above Amounts have been issued.

		£. s. d.	£. s. d.
ARMY - - - - -	{ Supply, 1865-66 -	680,540 9 2	14,675,540 9 2
	{ „ 1866-67 -	13,995,000 - -	
NAVY - - - - -	{ „ 1865-66 -	531,366 4 2	10,676,101 4 2
	{ „ 1866-67 -	10,144,735 - -	
Marriage Portion of H. R. H. the Princess Helena -	„ 1866-67 -	- - -	30,000 - -
Miscellaneous Civil Services - - - - -	{ „ 1865-66 -	673,368 3 11	7,812,694 9 1
	{ „ 1866-67 -	6,814,190 8 10	
	{ „ 1866-67 - (Supplemental)}	283,181 - -	
	{ „ 1866-67 - (Deficiencies of 1865-66)}	41,954 16 4	
Revenue Departments (Charges of Collection) - -	{ „ 1865-66 -	1,202,400 2 6	4,823,957 13 8
	{ „ 1866-67 -	3,604,913 4 5	
	{ „ 1866-67 (Deficiency of 1865-66)}	16,644 6 9	
Packet Service - - - - -	„ 1866-67 -	- - -	815,993 13 9
Advances for New Courts of Justice, &c. - -	„ 1866-67 -	- - -	438,000 - -
TOTAL ISSUES - - - £.			39,272,287 9 10

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1866, &c., have been disposed of—*cont^d*.

WAYS AND MEANS (MONEY GRANTS).

	BALANCE, 31st March 1866.			SURPLUS WAYS and MEANS appropriated to Year 1866-67.			ISSUES.			BALANCE, 31st March 1867.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1864-65, as shown at page 79 of the Fi- nance Accounts, for the year 1865-66 - }	112,884	15	3	112,884	15	3	—			—		
1865-66, as shown at page 79 of the Fi- nance Accounts, for the year 1865-66 - }	4,439,110	7	—	654,715	7	1	3,087,674	19	9	696,720	—	2
£.	4,551,995	2	3	767,600	2	4	3,087,674	19	9	696,720	—	2

WAYS AND MEANS granted for the Service of the Year 1866-67.

	£.	s.	d.
Grant, per Act 29 Vict. c. 13 - - - - -	19,000,000	—	—
„ 29 & 30 Vict. c. 91 - - - - -	19,661,630	15	3
„ Ditto - - - Surplus of Ways and Means of prior years -	767,600	2	4
„ 30 Vict. c. 4 - - (Supplemental) - - - - -	369,118	5	6
	£.	39,798,349	3 1
Issued on account of Votes in the year to 31st March 1867 (<i>vide</i> p. 77) -	36,184,612	10	1
			3,613,736 13 -
Balance of Ways and Means on 31st March 1867, to defray the Supplies granted previously to that date - - - - -			4,310,456 13 2
Balance of Supplies outstanding on 31st March 1867 - - - - -			2,835,278 15 2
SURPLUS of Ways and Means remaining at the disposal of Parliament - - £.			1,475,177 18 -

Class VII.—TRADE AND NAVIGATION.—Year 1866.

TRADE OF THE UNITED KINGDOM.

No. 47.—AN ACCOUNT of the VALUE of the IMPORTS into, and of the EXPORTS from, the United Kingdom of GREAT BRITAIN and IRELAND, during each of the Three Years 1864, 1865, and 1866; calculated at the Official Rates of Valuation, and distinguishing the Amount of the Produce and Manufactures of the United Kingdom Exported, from the Value of Foreign and Colonial Merchandise Exported;—Also, stating the Amount of the Produce and Manufactures of the United Kingdom Exported therefrom, according to the Real or Declared Value thereof; showing the Trade of Great Britain and Ireland separately and jointly.

YEARS ending 31 Dec.	GREAT BRITAIN.				IRELAND.				UNITED KINGDOM.					
	VALUE of Imports into Great Britain, calculated at the Official Rates of Valuation.	VALUE OF EXPORTS FROM GREAT BRITAIN, calculated at the Official Rates of Valuation.			VALUE of Imports into Ireland, calculated at the Official Rates of Valuation.	VALUE OF EXPORTS FROM IRELAND, calculated at the Official Rates of Valuation.			VALUE of Imports into the United Kingdom, calculated at the Official Rates of Valuation.	VALUE OF EXPORTS FROM THE UNITED KINGDOM, calculated at the Official Rates of Valuation.				
		Produce and Manufactures of the United Kingdom.	Foreign and Colonial Merchandise.	TOTAL EXPORTS.		Produce and Manufactures of the United Kingdom.	Foreign and Colonial Merchandise.	TOTAL EXPORTS.		Produce and Manufactures of the United Kingdom.	Foreign and Colonial Merchandise.	TOTAL EXPORTS.		
1864 -	£. 163,763,194	£. 266,874,414	£. 54,947,311	£. 321,821,725	£. 5,198,496	£. 276,568	£. 7,734	£. 284,302	£. 247,485	£. 173,951,690	£. 267,150,982	£. 54,955,045	£. 322,106,027	£. 160,449,053
1865 -	175,509,995	301,365,629	62,445,863	363,811,492	6,296,053	247,273	8,347	255,620	208,558	191,806,048	301,612,902	62,454,210	364,067,112	165,835,725
1866 -	193,472,692	348,252,486	64,367,083	412,619,569	7,723,345	219,511	5,992	225,503	194,204	201,196,027	348,471,997	64,373,075	412,845,072	188,917,536
See Appendix	(A.)	(B.)	(C.)	- - -	(A.)	(B.)	(C.)	- - -	(D.)	(A.)	(B.)	(C.)	- - -	(D.)

Office of the Inspector General of Imports and Exports, }
Custom House, London, 4 May 1867.

Edward Bernard,
Assistant Inspector General.

VALUE of IMPORTS into GREAT BRITAIN and IRELAND from FOREIGN PARTS, calculated at the Official Rates of Valuation.

SPECIES OF IMPORTS.	GREAT BRITAIN.			IRELAND.			UNITED KINGDOM.		
	YEARS ending 31 December			YEARS ending 31 December			YEARS ending 31 December		
	1864.	1865.	1866.	1864.	1865.	1866.	1864.	1865.	1866.
ALMONDS of all sorts -	98,769	99,818	112,535	414	327	412	99,183	100,145	112,947
Animals, living; viz.:									
Oxen, Bulls, Cows and Calves -	368,600	468,608	403,618	4,467	3,210	222	373,067	471,818	403,840
Sheep and Lambs -	115,718	219,144	184,806	-	43	-	115,718	219,187	184,806
Annatto -	42,067	40,678	42,586	-	-	-	42,067	40,678	42,586
Ashes, Pearl and Pot -	222,043	182,076	133,522	196	277	81	222,239	182,353	133,603
Bacon -	1,958,008	1,401,109	1,301,037	53,585	279	2,218	2,011,593	1,401,388	1,303,255
Barilla and Alkali -	4,372	6,983	1,927	25,771	21,543	12,090	30,143	28,526	14,017
Bark for Tanning or Dyeing -	67,141	85,192	112,759	5,350	8,786	7,238	72,491	93,978	119,997
— Peruvian -	285,362	217,140	193,158	-	-	-	285,362	217,140	193,158
Beef, Salted or Fresh -	304,461	220,061	213,087	11,420	171	2	315,881	220,232	193,089
Bones of Animals and Fish (except Whale-fins) -	324,296	347,783	377,585	2,836	5,178	3,916	327,132	352,961	381,501
Books, Bound or Unbound -	65,007	70,792	70,616	38	78	52	65,045	70,870	70,668
Boots, Shoes and Calashes, and Boot Fronts -	70,695	102,952	79,974	133	314	807	70,828	102,366	80,781
Borax -	168,325	121,974	162,347	-	-	-	168,325	121,974	162,347
Brimstone -	409,379	504,115	637,233	308	3,569	-	409,687	507,684	687,233
Bristles -	43,990	48,115	50,223	-	-	-	43,990	48,115	50,223
Butter -	1,588,544	1,615,246	1,745,055	-	14	25	1,588,544	1,615,260	1,745,080
Caoutchouc -	210,647	234,931	219,072	-	-	-	210,647	234,931	219,072
— Manufactures of -	130,110	173,737	153,850	-	-	-	130,110	173,737	153,850
Cassia Lignea -	66,445	88,355	26,230	-	-	-	66,445	88,355	26,230
Cheese -	1,242,445	1,260,151	1,289,607	292	340	46	1,242,737	1,260,491	1,289,653
Cinnamon -	129,102	177,351	186,469	-	-	143	129,102	177,351	186,612
Clocks -	270,115	216,321	254,873	110	356	1,006	270,225	216,677	255,879
Cloves -	332,170	834,829	303,342	-	462	46	332,170	835,291	303,388
Cochineal, Granilla and Dust -	2,117,898	2,255,008	2,804,726	-	930	-	2,117,898	2,255,938	2,804,726
Cocoa, Cocoa Nut Husks and Shells, and Chocolate -	189,530	189,651	254,677	14,239	14,288	10,386	213,769	203,939	265,063
Coffee -	6,828,980	8,632,458	7,938,875	38	11	137	6,829,027	8,632,469	7,939,012
Cair Rope, Twine and Strands -	8,352	9,322	15,306	-	2	-	8,352	9,324	15,396
Copper Ore and Regulus -	249,137	306,720	326,479	650	-	-	249,787	306,720	326,479
Copper, Unwrought, and part Wrought -	2,592,080	2,325,000	2,082,520	-	-	-	2,592,080	2,325,000	2,082,520
Copper, Old, fit only to be re-manufactured, and Copper in Plates and Copper Coin -	37,985	96,071	55,009	75	-	-	38,060	96,071	55,009
Cork -	100,548	114,729	115,315	12,406	18,997	17,123	112,954	133,726	132,438
Corn, Meal and Flour -	12,199,172	11,801,229	14,148,644	3,539,313	4,530,015	5,891,654	15,738,485	16,331,244	20,040,298
Cotton Manufactures of India and China -	59,546	70,702	90,296	-	-	-	59,546	70,702	90,296
Cotton Manufactures of Europe, &c. -	805,080	726,402	1,070,514	1	-	5	805,081	726,402	1,070,519
Cream of Tartar -	121,104	121,450	136,312	450	337	564	121,554	136,876	136,876
Currants -	800,553	983,796	789,187	437	387	6,924	800,990	984,183	796,111
Dye and Hardwoods; viz. Barwood -	104,290	92,590	118,860	-	-	-	104,290	92,590	118,860
— Brazil Wood -	113,850	150,755	66,055	-	-	-	113,850	150,755	66,055
— Fustic -	66,112	101,517	51,580	-	129	362	66,112	101,646	51,942

SPECIES OF IMPORTS.	GREAT BRITAIN.			IRELAND.			UNITED KINGDOM.		
	YEARS ending 31 December			YEARS ending 31 December			YEARS ending 31 December		
	1864.	1865.	1866.	1864.	1865.	1866.	1864.	1865.	1866.
Dye and Hardwoods; viz., Logwood	£. 488,390	£. 307,719	£. 407,800	-	£. 618	-	£. 488,390	£. 308,332	£. 407,800
— Mahogany	348,561	440,977	471,997	-	2,779	-	348,626	443,756	476,492
— Rosewood	29,243	32,882	16,695	-	-	-	29,243	32,882	16,695
Embroidery and Needlework	51,278	58,085	75,324	15	-	-	51,203	58,085	75,324
— Figs	51,258	49,183	60,228	280	327	175	51,838	49,510	60,403
Fish (entered by weight)	526,447	531,934	505,115	40,842	50,248	65,473	567,289	581,282	570,588
Flax, Dressed or Undressed	3,995,746	4,245,376	3,245,233	56,448	88,782	132,139	4,052,188	4,334,158	3,377,372
Ginger	43,430	67,624	51,409	1	-	-	43,431	67,624	51,409
Glass of all Sorts	1,818,675	1,995,426	2,053,621	14,278	58,434	97,725	1,832,953	2,033,860	2,151,346
Guano	1,091,190	1,992,720	1,202,120	222,390	411,210	154,850	1,313,580	2,373,930	1,356,970
Gum, Ammi and Copal	95,447	91,789	89,791	-	-	-	95,447	91,789	89,791
— Arabic	104,852	97,818	108,999	-	-	21	104,852	97,818	109,020
— Lac Dye	51,030	49,027	43,323	-	-	-	51,030	49,027	43,323
— Shellac	168,298	194,721	203,494	-	-	-	168,298	194,721	203,494
— Senegal	9,059	18,798	7,483	-	-	-	9,059	18,798	7,483
Hair or Crotts' Wool, Manufactures of	244,283	249,696	179,500	-	-	-	244,283	249,696	179,500
Hair, Horse	62,100	73,772	75,062	-	-	-	62,100	73,772	73,062
Hams	375,845	206,346	129,418	11,780	23	706	387,625	206,369	130,124
Hemp, Dressed or Undressed	2,937,199	3,024,869	2,474,087	14,206	11,837	5,403	2,951,405	3,036,706	2,479,490
Hides, Raw or Tanned	3,036,216	3,093,228	3,400,178	393	720	399	3,036,519	3,093,948	3,400,577
Hops	369,494	308,911	320,461	-	-	171	369,494	308,911	320,632
Indigo	1,093,845	913,030	1,024,120	-	-	-	1,093,845	913,030	1,024,120
Iron in Bars, Unwrought	525,107	501,404	625,411	1,196	886	738	526,303	502,290	626,149
Isinglass	32,998	33,210	35,733	-	-	-	32,998	33,210	35,733
Lace	143,656	167,705	162,049	-	-	-	143,656	167,705	162,049
Lard	327,360	199,392	337,089	494	-	422	327,854	199,392	337,511
Lead, Pig and Sheet	459,240	523,545	554,190	-	-	-	459,240	523,545	554,190
Leather Gloves	252,495	230,430	266,520	1	-	-	252,496	230,430	266,520
Linens	138,158	149,768	185,193	2	-	184	138,160	149,768	185,377
Liquorice Juice and Paste	158,685	121,891	102,081	-	69	3	158,685	121,960	102,084
Mace	34,484	39,737	69,243	-	-	-	34,484	39,727	69,243
Madder, Madder Root, and Garancine	2,515,966	1,971,486	2,885,261	569	2,771	3,365	2,516,535	1,974,257	2,888,626
Mangroose, Ore of	197,988	179,860	185,680	7,208	6,052	9,120	194,800	185,912	194,800
Musical Instruments	220,422	201,950	170,142	339	1,230	515	220,761	203,180	170,657
Nutmegs	162,011	154,411	112,759	-	-	-	162,011	154,411	112,759
Oil, Castor	208,040	225,826	256,802	-	-	-	208,040	225,826	256,802
— Cocoa Nut	1,120,964	568,306	328,762	-	-	-	1,120,964	568,306	328,762
— Olive	562,922	1,082,319	801,188	2,966	6,426	3,658	565,888	1,088,745	804,846
— Palm	658,382	798,724	798,840	15,138	-	683	673,520	798,724	799,223
— Rape Seed	157,608	188,192	181,800	2,892	10,937	18,611	160,500	199,129	200,411
— Train, Spermaceti and Blubber	293,472	226,121	233,246	471	1,835	666	293,943	227,956	233,912
Oil Seed Cake	145,784	156,610	163,979	3,021	3,148	5,324	148,805	159,758	169,303
Oil of Turpentine	466,279	471,206	677,163	4,241	1,383	2,571	470,520	679,734	679,734
Onions and Potatoes	284,642	351,390	383,199	2,603	1,128	1,969	287,245	352,518	385,168
Paper of all kinds	673,649	631,995	785,506	131	568	3,303	673,780	632,563	788,809
Pepper	308,946	320,726	243,536	1	-	-	308,947	320,736	243,536
Pimento	124,457	72,268	57,080	-	-	-	-	-	-

Pork, Salted or Fresh	217,441	216,853	204,247	1,053	135	1	218,558	204,248
Potatoes	366,602	364,686	364,255	-	-	-	366,605	364,257
Quicksilver	952,700	356,365	663,082	-	-	-	952,700	356,365
Rags, &c., for Paper	205,047	268,933	383,818	2,141	1,908	3,863	267,188	387,681
Raisins	223,799	252,215	245,456	5,353	5,451	7,407	229,152	252,863
Rhubarb	70,979	81,229	239,888	-	-	-	70,979	239,888
Rice, Cleaned or in the Husk	2,394,520	1,459,724	1,755,703	256	1,929	2,440	2,394,776	1,758,143
Rosin	148,603	188,452	253,106	1,770	2,175	2,148	150,373	255,254
Safflower	82,342	47,122	69,763	-	-	-	82,342	69,763
Sago	295,052	334,770	317,677	-	129	-	295,052	317,677
Saltpetre and Cubic Nitre	866,900	1,415,276	1,037,717	-	-	21	866,900	1,037,738
Seeds, Clover	143,726	126,858	135,140	-	530	2,471	144,175	137,611
Cotton	642,927	872,389	713,681	449	-	-	642,927	713,681
Flaxseed and Linseed	1,309,645	1,337,990	1,092,240	215,152	128,088	184,444	1,524,797	1,276,684
Rape	243,392	212,832	488,946	42	172	2,134	243,434	491,080
Senna	38,165	56,204	71,905	-	-	-	38,165	71,905
Shumac	78,539	83,518	88,854	2,572	2,412	222	81,111	89,076
Silk, Raw and Waste	2,677,625	3,681,314	2,643,968	-	-	-	2,677,625	2,643,968
Thrown	110,006	94,392	188,856	-	-	-	110,006	188,856
Manufactures of India and China of Europe, &c.	113,590	139,052	97,080	-	147	339	113,590	97,080
Silver Ore	251,568	382,391	275,599	-	-	-	6,814,536	8,234,447
Skins and Furs	436,606	459,684	561,347	34	15	19	251,568	275,599
Spelter	1,562,900	1,530,350	1,458,550	1,150	3,900	3,400	1,564,050	1,461,950
Spirits, Brandy	648,027	406,691	729,704	19,832	17,637	32,683	667,859	762,387
Geneva	16,693	16,830	18,479	920	1,586	1,823	17,613	20,302
Rum	467,980	582,769	653,318	9	18	5	467,989	653,323
Sugar, Raw and Refined	16,761,164	15,777,847	15,787,553	357,483	253,979	414,947	17,118,597	16,202,500
Molasses	381,732	468,985	395,844	219	110	4	381,951	395,848
Tallow	1,059,005	1,428,807	1,378,282	22,215	22,485	34,309	1,081,220	1,412,591
Tar	182,661	131,650	180,950	5,190	342	3,682	187,851	184,632
Tea	12,435,844	12,126,228	13,862,389	80	894	549	12,435,924	13,862,938
Teeth, Elephants'	66,858	60,090	71,172	-	-	-	66,858	71,172
Terra Japonica and Cutch	302,526	329,868	320,859	-	-	-	302,526	329,868
Tin	490,490	569,860	552,310	-	-	-	490,490	552,310
Tobacco and Snuff	671,934	639,159	581,520	22,381	37,365	49,842	694,315	631,362
Turpentine	25,925	20,720	35,004	206	334	194	26,131	35,198
Valonia	120,428	97,351	147,687	20,894	6,743	12,420	141,322	160,107
Watches	237,288	257,076	252,414	-	-	-	237,288	252,414
Wax, Bees'	43,150	52,073	54,937	-	-	-	43,150	54,944
Whalefins	19,063	16,816	28,322	-	1,368	-	19,063	28,322
Wines	1,660,371	1,512,903	1,610,596	79,932	94,815	115,917	1,740,303	1,726,513
Wood and Timber; viz.:								
Deals, Battens, &c., Sawn or Split	476,382	518,641	531,158	71,510	70,363	91,287	547,892	622,445
Timber, not Sawn or Split, including Teak	1,479,116	1,622,504	1,433,883	170,389	196,717	188,671	1,649,505	1,622,554
Staves	49,097	52,590	68,613	784	1,051	1,739	49,881	70,852
Wood, Cotton	26,977,070	39,014,094	42,549,604	270	80,983	8,157	26,977,340	42,557,761
Sheep and Lambs' (including Alpaca and the Llama Tribe)	5,452,879	5,561,836	6,344,497	444	742	-	5,453,323	6,344,497
Woolen Manufactures	1,849,391	1,890,720	2,036,538	159	384	133	1,849,550	2,036,671
Yarn, Woolen or Worsted, and Yarn of Silk	710,512	678,620	1,177,108	-	-	-	710,512	1,177,108
and Worsted	-	-	-	-	-	-	-	-
All other Articles	13,782,563	14,000,000	16,019,089	121,147	89,692	89,917	13,903,710	16,109,000
TOTAL Official Value of Imports from Foreign Ports	168,763,194	193,472,682	193,472,682	5,198,496	6,296,053	7,723,345	173,991,690	201,196,027

VALUE of the PRODUCE and MANUFACTURES of the UNITED KINGDOM, Exported from GREAT BRITAIN and IRELAND to FOREIGN PARTS, calculated at the Official Rates of Valuation.

SPECIES OF EXPORTS.	GREAT BRITAIN.			IRELAND.			UNITED KINGDOM.		
	YEARS ending 31 December			YEARS ending 31 December			YEARS ending 31 December		
	1864.	1865.	1866.	1864.	1865.	1866.	1864.	1865.	1866.
AGRICULTURAL Implements -	189,929	210,293	168,712	-	-	10	189,929	210,300	168,722
Alkali of all sorts -	1,315,663	1,543,675	1,798,487	-	-	-	1,315,663	1,543,675	1,798,487
Alum -	106,452	77,912	80,827	-	-	6	106,452	77,912	80,833
Apparel, Slops and Negro Clothing	2,554,501	2,638,447	2,871,282	24,917	565	26	2,579,418	2,639,012	2,871,308
Arms and Ammunition -	921,998	994,773	1,051,329	-	-	1,650	921,998	994,773	1,052,979
Bacon and Hams -	210,350	83,204	165,256	188	313	105	210,338	83,517	165,361
Bags, Empty -	343,509	426,029	593,328	-	5	6	343,509	426,034	593,334
Beef and Pork, Salted	31,448	21,035	22,655	360	329	161	31,808	21,364	22,816
Beer and Ale -	452,698	497,474	508,979	719	738	447	453,417	498,212	509,426
Bleaching Materials -	168,019	153,451	195,684	1,806	648	826	169,825	154,099	196,510
Books, Printed -	144,674	168,041	211,943	2	2	-	144,676	168,043	211,943
Brass and Copper Manufactures	4,091,817	3,537,460	3,188,539	-	-	-	4,091,817	3,537,460	3,188,539
Bread and Biscuit -	27,148	21,851	33,873	48	41	36	27,196	21,892	33,909
Bricks -	13,671	16,132	16,045	76	109	109	13,747	16,241	16,154
Butter -	65,621	60,854	74,706	41,042	40,207	32,309	106,663	101,061	107,915
Cabinet and Upholstery Wares	251,423	289,837	240,196	15	50	-	251,438	289,887	240,196
Candles -	433,272	71,913	129,218	-	-	85	85,025	71,913	129,303
Cantchouche and Gutta Percha, Manufactures of	723,240	486,348	498,335	-	-	-	433,272	486,348	498,335
Carriages -	799,947	406,580	270,060	-	-	-	723,240	406,580	270,060
Cement -	43,060	32,376	722,649	-	-	-	799,947	752,512	722,649
Cheese -	8,152,979	8,427,894	45,203	-	-	-	43,060	32,376	45,203
Coals and Culm -	53,469	44,775	9,223,548	2,196	1,105	1,055	8,155,175	8,428,999	9,224,603
Confectionery -	160,649	166,049	39,820	340	5	-	53,469	44,780	39,820
Cordage -	101,702	95,498	139,905	340	462	-	160,989	166,511	139,905
Corn, Meal and Flour -	6,718,740	9,214,603	166,418	13,541	10,797	11,228	115,243	106,295	177,646
Cotton Yarn -	128,196,023	148,350,047	12,354,018	-	-	-	6,718,740	9,214,603	12,354,018
Drugs and Chemical Products	963,374	948,573	188,498,763	14,673	15,983	8,259	128,210,696	148,366,030	188,507,922
Earthenware of all sorts -	1,196,140	1,203,575	1,046,901	106,463	133,037	118,790	1,069,837	1,081,610	1,165,691
Fish of all sorts -	708,957	604,123	1,314,530	-	20	80	1,196,140	1,203,595	1,314,610
Fishing Tackle -	92,389	81,119	692,796	9,435	2,964	3,769	718,392	607,087	696,565
Fuel, Manufactured -	90,964	112,715	103,630	-	-	-	92,389	81,119	103,630
Glass of all sorts -	556,450	584,537	191,036	-	-	-	90,964	112,715	191,036
Haberdashery and Millinery	4,797,531	5,030,740	651,099	-	57	1	556,450	584,594	651,109
Hardware and Cutlery -	2,647,114	2,745,173	5,396,775	21	-	-	4,797,552	5,030,743	5,396,775
Hats, Beaver and Felt -	164,923	173,908	2,885,158	204	72	3	2,647,318	2,745,245	2,885,161
of all other sorts -	515,175	471,931	181,662	78	144	-	164,923	174,052	181,662
Hemp, Dresscd -	24,795	51,545	506,117	-	-	-	515,253	471,031	506,117
Hops -	68,239	83,844	67,510	-	-	-	24,795	51,545	67,510
Horses -	46,272	43,640	91,275	-	-	-	68,239	83,844	91,275
Iron and Unwrought Steel -	16,475,212	17,774,119	18,800,210	111	5,609	11,907	46,383	43,640	40,380
				8,785			16,483,997	17,779,728	18,819,117

Lard	28,961	7,911	13,991	109	55	125	29,070	7,966	14,116
Lead and Shot	378,277	287,859	316,999	25	87	-	378,302	287,946	316,999
Lead, Red	103,453	123,214	105,057	-	-	-	103,453	123,214	105,057
Lead, White	138,825	153,317	219,681	-	-	-	138,835	219,681	153,317
Leather, Wrought and Unwrought	1,706,387	1,898,669	1,999,821	809	359	8	1,707,196	1,899,028	1,999,829
Saddlery and Harness	345,928	350,531	252,484	22	-	-	345,950	350,531	252,484
Linen Yarn	2,370,052	2,191,705	2,014,500	-	1,583	1,001	2,370,052	2,193,288	2,015,501
Manufactures	12,772,134	14,755,358	16,139,169	10,229	1,179	1,182	12,782,363	14,756,537	15,140,301
Machinery and Mill-work	4,848,592	5,221,633	4,758,891	-	1,000	200	4,848,592	5,222,633	4,759,091
Mathematical and Optical Instruments	77,218	71,058	76,199	-	-	-	77,218	71,058	76,199
Melasses	31,198	40,122	40,591	-	-	-	31,198	40,122	40,591
Musical Instruments	177,980	166,107	163,615	-	-	-	177,980	166,107	163,615
Oil, Hempseed, Linseed and Rapeseed	1,510,583	1,988,560	1,613,658	-	-	-	1,510,583	1,988,560	1,613,658
Train and Spermaceti	18,530	12,904	8,396	-	-	-	18,530	12,904	8,396
Painters' Colours and Materials	498,745	473,051	556,510	-	-	-	498,745	473,051	556,510
Paper, of all sorts	1,677,116	1,879,924	2,806,660	36	96	-	1,677,152	1,880,020	2,806,660
Perfumery	113,428	99,592	94,351	-	-	-	113,428	94,351	99,642
Pickles and Sauces	370,909	328,381	468,131	-	-	50	370,910	328,381	468,150
Plate, Plated Ware, Jewellery and Watches	441,948	426,925	429,700	1	-	19	441,948	426,925	429,700
Platting for Hats of Straw, Chip and Willow	25,364	52,801	63,385	-	-	-	25,364	52,801	63,385
Potatoes	15,232	2,860	4,087	2,523	2,157	691	17,755	5,017	4,778
Provisions not otherwise described	373,085	305,736	385,724	3,049	2,316	1,102	376,734	308,052	386,826
Salt	794,086	769,191	798,137	562	2,493	2,191	794,648	771,684	800,338
Saltpetre, refined in the United Kingdom	209,688	196,566	139,077	-	-	-	209,688	196,566	139,077
Seeds, of all sorts	106,010	99,528	144,364	-	-	28	106,010	99,814	144,392
Silk Manufactures	2,720,765	2,396,208	2,054,778	-	-	-	2,720,765	2,396,208	2,054,778
Soap	539,938	415,360	521,368	942	-	-	540,880	415,360	521,368
Spirits	660,886	310,018	180,990	11,678	2,705	1,283	672,564	321,723	192,273
Stationery, other than Paper	371,125	402,092	384,851	10	-	-	371,135	402,092	384,851
Sugar, Refined	303,340	415,422	476,376	-	6	-	303,340	415,428	476,376
Tin, Unwrought	328,058	380,567	316,270	-	-	-	328,058	380,567	316,270
Plates	1,203,503	1,505,240	1,703,487	34	-	-	1,203,537	1,505,240	1,703,487
Tobacco (Manufactured) and Snuff	4,920	9,484	21,805	-	-	396	4,920	9,484	22,201
Toys	83,360	84,978	74,770	-	2	-	83,360	84,980	74,770
Turnery and Turners' Wares	34,962	36,084	34,942	-	-	-	34,962	36,084	34,642
Twine	54,333	56,666	66,884	-	24	-	54,333	56,690	66,884
Umbrellas and Parasols	162,723	160,177	159,754	-	-	-	162,723	160,177	159,754
Wool, Sheep's	257,138	317,962	339,705	-	-	-	257,138	317,962	339,705
of other sorts	152,959	194,093	144,713	-	-	-	152,959	194,093	144,713
Woollen and Worsted Yarn	1,807,917	1,862,383	1,586,672	-	-	-	1,807,917	1,862,383	1,586,672
Woollen Manufactures	39,013,754	46,493,256	46,532,049	337	234	263	39,014,091	46,493,490	46,532,312
Zinc, Wrought and Unwrought	259,402	223,066	272,725	-	-	-	259,402	223,066	272,725
All other Articles	5,086,330	5,497,606	6,073,371	21,182	19,422	20,154	5,107,512	5,517,028	6,093,525
TOTAL Official Value of the Produce and Manufactures of the United Kingdom Exported to Foreign Parts	266,874,414	301,365,629	348,252,486	276,568	247,273	219,511	267,150,982	301,612,902	348,471,997

No. 47.—Appendix (C.)

VALUE of FOREIGN and COLONIAL MERCHANDISE, Exported from GREAT BRITAIN and IRELAND to FOREIGN PARTS, calculated at the Official Rates of Valuation.

SPECIES OF EXPORTS.	GREAT BRITAIN.			IRELAND.			UNITED KINGDOM.		
	YEARS ending 31 December			YEARS ending 31 December			YEARS ending 31 December		
	1864.	1865.	1866.	1864.	1865.	1866.	1864.	1865.	1866.
Almonds, of all sorts -	£. 40,183	£. 53,241	£. 32,348	-	-	-	£. 40,183	£. 53,241	£. 32,348
Ashes, Pearl and Pot -	6,778	6,708	14,223	-	-	-	6,778	6,708	14,223
Bark, Peruvian -	191,923	251,580	191,201	-	-	-	191,923	251,580	191,201
Caoutchouc -	81,500	78,946	71,714	-	-	-	81,500	78,946	71,714
Cassia Lignea -	84,672	164,455	53,867	-	-	-	84,672	164,455	53,867
Cinnamon -	210,963	213,274	260,177	-	-	-	210,963	213,274	260,177
Cloves -	689,198	875,007	540,717	-	-	-	689,198	875,007	540,717
Cochineal, Granilla and Dust -	1,928,405	2,194,912	2,673,412	-	-	-	1,928,405	2,194,912	2,673,412
Cocoa, Cocoa-nut Husks and Shells, and Chocolate -	106,582	124,144	159,226	-	-	-	106,582	124,144	159,226
Coffee -	4,956,422	6,241,786	5,919,559	1	-	-	4,956,423	6,241,786	5,919,559
Copper, Unwrought, and part Wrought -	1,249,670	1,292,890	1,936,100	-	-	-	1,249,670	1,292,890	1,936,100
Corn, Meal and Flour -	49,081	28,513	43,955	102	1,163	-	49,183	29,676	43,955
Cotton Manufactures of India -	110,296	42,000	32,216	-	-	-	110,296	42,000	32,216
Cotton Manufactures of Europe, &c. -	163,243	177,693	240,775	-	-	-	163,243	177,693	240,775
Currents -	201,996	213,768	299,915	-	-	-	201,996	213,768	299,915
Dye and Hardwoods; viz. Barwood -	8,570	43,794	118,743	-	-	-	8,570	43,794	118,743
Fustic -	16,092	9,396	5,360	-	-	-	16,092	9,396	5,360
Logwood -	38,802	74,264	38,920	-	-	-	38,802	74,264	38,920
Flax -	182,162	118,837	70,277	-	-	-	182,162	118,837	70,277
Guanos -	91,840	93,420	71,970	-	-	-	91,840	93,420	71,970
Gum Animi and Copal -	81,491	89,925	93,816	-	-	-	81,491	89,925	93,816
Hair or Goats' Wool, Manufactures of -	54,945	117,017	30,806	-	-	-	54,945	117,017	30,806
Hemp -	487,369	793,480	725,086	-	-	-	487,369	793,480	725,086
Hides, Raw and Tanned -	735,273	791,342	780,682	-	-	-	735,273	791,342	780,682
Indigo -	1,237,861	1,428,592	1,194,436	-	-	-	1,237,861	1,428,592	1,194,436
Iron in Bars, Unwrought -	167,453	125,268	193,075	-	-	-	167,453	125,268	193,075
Lead, Pig and Sheet -	17,685	6,045	12,870	-	-	-	17,685	6,045	12,870

[illegible]

No. 47.—Appendix (D.)

VALUE of the PRODUCE and MANUFACTURES of the UNITED KINGDOM, Exported from GREAT BRITAIN and IRELAND to FOREIGN PARTS, according to the Real or Declared Value thereof.

SPECIES OF EXPORTS.	GREAT BRITAIN.			IRELAND.			UNITED KINGDOM.		
	YEARS ending 31 December			YEARS ending 31 December			YEARS ending 31 December		
	1864.	1865.	1866.	1864.	1865.	1866.	1864.	1865.	1866.
AGRICULTURAL IMPLEMENTS	£.	£.	£.	£.	£.	£.	£.	£.	£.
Alkali of all sorts	180,029	210,293	168,712	-	-	10	180,029	210,300	168,722
Alum	916,009	1,123,946	1,613,207	-	-	-	916,009	1,123,946	1,613,207
Apparel, Slops and Negro Clothing	2,534,301	2,638,447	2,871,282	-	-	5	35,070	26,885	30,155
Arms and Ammunition	993,723	1,134,256	1,094,721	-	565	26	2,579,418	2,639,012	2,871,308
Bacon and Hams	249,000	117,250	239,888	-	-	1,311	993,723	1,134,256	1,096,032
Bags, Empty	749,422	696,241	681,407	413	909	317	250,312	118,159	240,203
Beef and Pork, Salted	59,721	39,103	51,340	-	50	38	749,422	696,291	681,445
Beer and Ale	1,839,209	2,058,296	2,056,146	1,249	671	348	60,970	39,774	51,688
Bleaching Materials	131,469	116,177	188,854	2,438	2,680	1,407	1,841,637	2,060,976	2,057,553
Books, Printed	466,483	511,383	601,682	1,251	971	542	132,720	117,148	189,396
Brass and Copper Manufactures	3,899,553	3,162,519	2,797,696	2	5	-	466,485	511,388	601,682
Bread and Biscuit	80,463	76,856	113,895	-	-	-	3,899,553	3,162,519	2,797,696
Bricks	73,440	86,129	87,679	165	152	124	80,638	77,008	114,019
Butter	229,266	230,786	275,958	92	116	207	73,532	86,245	87,886
Cabinet and Upholstery Wares	251,423	289,837	240,196	97,062	102,442	87,852	326,928	333,228	360,810
Candles	159,629	123,548	240,312	15	50	-	251,438	289,887	240,196
Caoutchouc and Gutta Percha, Manufactures of	435,707	492,836	503,759	-	-	200	159,629	123,548	240,512
Carriages	511,930	352,787	236,409	-	-	-	435,707	492,836	503,759
Cement	207,222	285,898	280,916	-	-	-	511,930	352,787	236,409
Cheese	147,251	111,102	164,972	-	-	-	297,222	285,898	280,916
Coals and Culm	4,163,785	4,426,134	5,101,895	1,988	1,043	910	147,251	111,102	164,972
Confectionery	110,603	85,452	82,552	-	13	-	4,163,773	4,427,177	5,102,805
Cordage	310,424	205,760	269,043	520	609	-	110,603	85,465	82,552
Corn, Meal and Flour	263,007	255,496	435,745	24,348	19,140	-	310,414	296,369	269,043
Cotton Yarn	9,083,239	10,342,737	13,685,627	-	-	-	289,355	274,636	458,219
Drugs and Chemical Products	45,794,679	46,918,892	60,925,823	-	-	-	9,083,239	10,342,737	13,685,627
Earthenware of all sorts	909,433	925,293	1,018,057	4,411	4,492	1,596	45,799,090	46,923,384	60,927,419
Fish of all sorts	1,422,014	1,442,172	1,649,862	19,463	27,949	22,892	928,896	953,242	1,040,859
Fishing Tackle	757,314	686,884	807,996	-	25	157	1,422,014	1,442,197	1,650,019
Fuel, Manufactured	92,389	81,119	103,650	4,630	2,334	3,475	761,944	689,238	811,471
Glass of all sorts	55,110	69,390	115,693	-	-	-	92,389	81,119	103,680
Haberdashery and Millinery	762,451	744,512	806,426	-	82	1	55,110	69,390	115,693
Hardware and Cutlery	4,797,531	5,030,740	5,396,775	21	-	-	762,451	744,594	806,427
Hats, Beaver and Felt	4,113,556	4,326,551	4,366,298	151	190	2	4,797,532	5,030,740	5,396,775
— of all other sorts	259,395	280,772	290,185	-	79	-	4,113,707	4,326,741	4,366,300
Hemp, Dressed	204,001	202,743	200,444	40	-	-	259,395	280,851	290,185
Hops	9,151	18,995	32,269	-	-	-	204,041	202,743	200,444
Horses	92,216	124,296	150,211	-	-	-	9,151	18,995	32,269
	230,331	185,367	167,384	600	-	-	92,216	124,296	150,211
							230,931	185,367	167,384

[illegible]

NAVIGATION OF THE UNITED KINGDOM.

NEW VESSELS BUILT AND REGISTERED.

No. 48.—AN ACCOUNT of the Number of VESSELS, with the Amount of their TONNAGE, that were Built and Registered at the several Ports of the BRITISH EMPIRE, in the Years ending the 31st of December 1864, 1865, and 1866, respectively.

		IN THE YEARS ENDING 31 ST DECEMBER					
		1864.		1865.		1866.	
		Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
England - - - - -		1,258	518,461	1,170	390,548	1,154	308,067
Scotland - - - - -		230	77,200	198	70,233	203	60,262
Ireland - - - - -		30	11,620	49	9,235	43	6,087
Isles of Guernsey, Jersey, and Man - -		44	10,205	55	8,314	47	5,919
* British Plantations - - - - -		1,387	359,364	1,262	258,169	1,001	176,102
TOTAL - - - - -		2,049	976,850	2,734	736,499	2,448	556,437

General Register and Record Office of Shipping and Seamen,
Adelaide-place, London Bridge,
20 March 1867.

J. J. Mayo,
Registrar General.

VESSELS REGISTERED.

No. 49.—AN ACCOUNT of the Number of VESSELS, with the Amount of their TONNAGE, and the Number of MEN and BOYS usually employed in Navigating the same, that belonged to the several Ports of the BRITISH EMPIRE, on the 31st of December 1864, 1865, and 1866, respectively.

		ON THE 31 ST DECEMBER								
		1864.			1865.			1866.		
		Vessels.	Tons.	Men.	Vessels.	Tons.	Men.	Vessels.	Tons.	Men.
England - - -		22,113	4,573,452	195,694	22,238	4,653,811	199,736	22,441	4,664,994	200,301
Scotland - - -		3,427	723,817	35,686	3,431	766,975	36,073	3,422	781,850	36,374
Ireland - - -		2,197	245,609	13,941	2,199	246,087	13,887	2,209	245,166	13,841
Isles of Guernsey, } Jersey and, Man }		805	84,622	5,747	919	98,436	5,956	899	87,327	5,538
* British Plantations		12,235	1,475,761	90,431	12,477	1,562,395	94,369	12,102	1,527,471	92,160
TOTAL - - -		40,867	7,103,261	341,499	41,264	7,322,604	350,023	41,073	7,306,808	348,214

* The Accounts rendered for the Plantations for the Year ending the 31st December 1865 are now corrected; and as several Returns for that part of the Empire are not yet received for the last year, similar corrections will be necessary when the next Accounts are made up.

General Register and Record Office of Shipping and Seamen,
Adelaide-place, London Bridge,
20 March 1867.

J. J. Mayo,
Registrar General.

NAVIGATION OF THE UNITED KINGDOM—continued.

VESSELS EMPLOYED IN THE FOREIGN TRADE.

No. 50.—AN ACCOUNT of the Number of Vessels, with the Amount of their TONNAGE (including their repeated Voyages), that entered Inwards and cleared Outwards at the several Ports of the UNITED KINGDOM from and to Foreign Ports, during each of the Three Years ending the 31st of December 1864, 1865, and 1866, respectively.

SHIPPING ENTERED INWARDS IN THE UNITED KINGDOM FROM FOREIGN PORTS.														
YEARS ending 31 December	GREAT BRITAIN.						IRELAND.				UNITED KINGDOM.			
	British and Irish Vessels.			Foreign Vessels.			British and Irish Vessels.		Foreign Vessels.		British and Irish Vessels.		Foreign Vessels.	
	Vessels. —	Tons. —	Vessels. —	Tons. —	Vessels. —	Tons. —	Vessels. —	Tons. —	Vessels. —	Tons. —	Vessels. —	Tons. —	Vessels. —	Tons. —
1864 -	30,309	8,760,181	22,735	4,297,351	924	267,919	755	189,560	31,233	9,028,100	23,490	4,486,911		
1865 -	31,028	9,335,743	23,196	4,453,333	958	287,689	905	241,121	31,986	9,623,432	24,101	4,694,454		
1866 -	32,174	10,326,118	22,988	4,633,981	1,219	365,984	1,048	286,087	33,393	10,692,102	24,036	4,920,068		
SHIPPING CLEARED OUTWARDS FROM THE UNITED KINGDOM TO FOREIGN PORTS.														
YEARS ending 31 December	GREAT BRITAIN.						IRELAND.				UNITED KINGDOM.			
	British and Irish Vessels.			Foreign Vessels.			British and Irish Vessels.		Foreign Vessels.		British and Irish Vessels.		Foreign Vessels.	
	Vessels. —	Tons. —	Vessels. —	Tons. —	Vessels. —	Tons. —	Vessels. —	Tons. —	Vessels. —	Tons. —	Vessels. —	Tons. —	Vessels. —	Tons. —
1864 -	30,306	9,086,875	23,573	4,477,916	239	86,700	117	38,007	30,545	9,173,575	23,690	4,515,923		
1865 -	30,944	9,632,905	24,672	4,804,747	240	102,618	124	38,936	31,184	9,735,523	24,796	4,843,683		
1866 -	31,961	10,467,560	24,392	5,031,534	242	96,064	183	55,122	32,203	10,563,624	24,575	5,086,656		

General Register and Record Office of Shipping and Seamen, }
Adelaide-place, London Bridge,
20 March 1867.

J. J. Mayo,
Registrar General.



PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED - - { 30TH SEPTEMBER 1866.
 { 31ST DECEMBER 1866.

RETURN to an Order of the Honourable The House of Commons,
dated 5 February 1867 ;—for,

AN ACCOUNT “ of the GROSS PUBLIC INCOME and EXPENDI-
TURE in the Year ended the 30th day of September 1866 ; together with
the BALANCES in the EXCHEQUER at the commencement and at the
termination of the Year, and the Amount of FUNDED and UNFUNDED
DEBT created or redeemed in the said Year : ”

“ And, like ACCOUNT for the Year ended the 31st day of December 1866.”

(*Mr. Hunt.*)

Ordered, by The House of Commons, to be Printed,
5 February 1867.

2.—AN ACCOUNT OF THE BALANCES OF THE PUBLIC MONEY

Remaining in the EXCHEQUER on the 30th day of September 1865; the Amount of Money raised by Additions to the FUNDED or UNFUNDED DEBT, and the Amount applied towards the Redemption of Funded or paying off Unfunded Debt in the Year ended the 30th day of September 1866; the total Amount of Advances and Repayments on account of Local Works, &c., in the same period; and the Balances in the Exchequer on the 30th day of September 1866.

BALANCES in the Exchequer—At the Bank of England quer on the 30th September 1865		£.	s.	d.
*3,666,294 16 5				
- At the Bank of Ireland - September 1865		788,752	3	7
MONEY raised in the Year ended 30th September 1866 :				
TERMINABLE DEBT:				
By the creation of TERMINABLE ANNUITIES, per Act 27 & 28 Vict. c. 109 (to provide for the Expense of constructing certain Fortifications), to expire on the 5th April 1885, as follows:—				
12 Feb. 1866, for	£.	7,446	Annuity com- mencing	-
14 April "	-	11,100	6 April 1866	-
Total Annuities created	£.	18,546		
UNFUNDED DEBT:				
EXCHEQUER BONDS (Series M.), per Act 23 & 29 Vict. c. 29, dated 27 March 1866 (payable 27 March 1868)				
		1,000,000		-
EXCHEQUER BILLS, dated 11 June 1866, issued per Act 24 Vict. c. 5 (in exchange for Bills dated 11 June 1861)				
		2,581,000		-
Ditto - ditto - ditto - (to replace, in part, Bills dated 11 June 1861, paid off in Money) -		317,000		-
REPAYMENTS on account of ADVANCES for the Purchase of Bullion, and for Local Works, &c.				
		-		-
REPAYMENTS on account of ADVANCES for New Courts of Justice, &c.				
		-		-
Excess of Income over Total Expenditure in the Year ended 30th September 1866				
		1,853,090	17	10
* Including £. 150,000 of the Money raised for Fortifications.				
	£.	12,466,153	10	6

* Including £. 150,000 of the Money raised for Fortifications.

1.—AN ACCOUNT OF THE GROSS PUBLIC INCOME OF THE UNITED KINGDOM OF GREAT BRITAIN AND IRELAND,

In the Year ended the 31st day of December 1866, and of the actual Issues or Payments within the same period, exclusive of the Sums applied to the Redemption of Funded or Paying off Unfunded Debt, and of the Advances and Repayments for Local Works, &c.

I N C O M E.				E X P E N D I T U R E.			
	£.	s.	d.		£.	s.	d.
CUSTOMS	-	-	-	INTEREST and Management of the Permanent Debt	-	-	-
EXCISE	-	-	-	Terminable Annuities	23,431,712	11	1
STAMPS	-	-	-	Interest of Exchequer Bonds	2,391,422	9	7
TAXES (Land and Assessed)	-	-	-	Interest of Exchequer Bills	67,250	-	-
PROPERTY TAX	-	-	-	Interest of Deficiency Bills	208,122	8	4
POST OFFICE	-	-	-		597	18	4
CROWN LANDS (Net)	-	-	-				
				CHARGES ON CONSOLIDATED FUND:	26,099,105	7	4
				Civil List	406,618	15	-
				Annuities and Pensions	273,447	-	7
				Salaries and Allowances	152,620	19	11
				Diplomatic Salaries and Pensions	177,217	7	6
				Courts of Justice	679,803	5	4
				Miscellaneous Charges	173,105	14	8
				SUPPLY SERVICES:	1,862,813	3	-
				Army	14,050,540	9	2
				Navy	10,626,101	4	2
				New Zealand War	764,829	-	-
				Miscellaneous Civil Services	7,896,623	14	7
				Salaries, Superann., &c. of Customs and Inland Revenue	2,419,445	11	6
				Ditto - - - ditto - - - of Post Office	2,253,444	8	4
				Post Office Packet Service	881,867	-	-
				Marriage Portion of H. R. H. the Princess Helena	30,000	-	-
				TOTAL ORDINARY EXPENDITURE	-	-	£
				Expenses of Fortifications provided for by Money raised per Acts 27 & 28 Vict.	66,884,769	18	1
				c. 109	550,000	-	-
				TOTAL EXPENDITURE	67,434,769	18	1
				Excess of Income over Ordinary Expenditure, in the Year	£.	s.	d.
				ended 31st December 1866	1,900,892	3	3
				Deduct—Expenses of Fortifications, as above -	550,000	-	-
					1,350,892	3	3
					68,785,662	1	4
				TOTAL REVENUE	-	-	£.

2.—AN ACCOUNT OF THE BALANCES OF THE PUBLIC MONEY

1. Remaining in the EXCHEQUER on the 31st day of December 1865; the amount of Money raised by additions to the FUNDED or UNFUNDED DEBT, and the amount applied towards the redemption of Funded or paying off Unfunded Debt in the Year ended the 31st day of December 1866; the total amount of Advances and Repayments on account of Local Works, &c., in the same period; and the Balances in the Exchequer on the 31st day of December 1866.

BALANCES in the Exchequer on the 31st day of December 1865		£.	s.	d.	Issued to the Commissioners for the Reduction of the National Debt, to be applied to the Redemption of Debt; viz.:		£.	s.	d.
At the Bank of England		4,736,456	6	1	Sinking Fund, per Act 10 Geo. 4, c. 27		1,726,496	15	8
At the Bank of Ireland		1,061,773	-	10	Interest on Donations and Bequests		7,409	-	-
Money raised in the Year ended 31st December 1866:					Deduct—Amount applied in redemption of Deficiency Bills		932,000	-	-
TERMINABLE DEBT:					Exchequer Bills (dated 11 June 1861), exchanged for new Bills		-	-	-
By the creation of TERMINABLE ANNUITIES, per Acts 27 & 28 Vict. c. 109, and 28 & 29 Vict. c. 61 (to provide for the Expense of constructing certain Fortifications), to expire on the 5th April 1885, as follows:					Exchequer Bills paid off in Money (including £. 525,200 for Bills paid in as Revenue)		-	-	-
12 Feb. 1866, for - 7,446		100,000	-	-	ADVANCES for the Purchase of Bullion, and for Local Works, &c., (including £. 200,000 for Lancashire Distress)		-	-	-
14 April " - 11,100		150,000	-	-	ADVANCES for New Courts of Justice, &c.		-	-	-
17 Oct. " - 15,075		200,000	-	-	BALANCES in the Exchequer on the 31st day of December 1866		5,263,928	5	3
5 Dec. " - 11,250		150,000	-	-	At the Bank of Ireland		1,098,008	18	-
Total Annuities created		£. 44,871			† Including £. 50,000 of the Money raised for Fortifications.		6,361,937	3	3
UNFUNDED DEBT:							£.		
EXCHEQUER BONDS (Series M.), per Act 28 & 29 Vict. c. 29, dated 27 March 1866 (payable 27 March 1868)		1,000,000	-	-			14,213,251	6	3
EXCHEQUER BILLS, dated 11 June 1866, issued per Act 24 Vict. c. 5 (in exchange for Bills dated 11 June 1861)		2,581,000	-	-					
Ditto - ditto - ditto - (to replace, in part, Bills dated 11 June 1861, paid off in Money)		865,500	-	-					
REPAYMENTS on account of ADVANCES for the Purchase of Bullion, and for Local Works, &c.		-	-	-					
REPAYMENTS on account of ADVANCES for New Courts of Justice, &c.		-	-	-					
Excess of Income over Total Expenditure in the Year ended 31st December 1866		-	-	-					
* No Balance remaining of the Money raised for Fortifications.									

Whitehall, Treasury Chambers, 5 February 1867.

GEORGE WARD HUNT.

PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED - { 30th SEPTEMBER 1866.
31st DECEMBER 1866.

AN ACCOUNT of the Gross Public Income and EXPENDITURE in the Year ended the 30th day of September 1866; together with the BALANCES in the Exchequer at the commencement and at the termination of the Year, and the Amount of FUNDED and UNFUNDED DEBT Created or Redeemed in the said Year.

And, like ACCOUNT for the Year ended the 31st day of December 1866.

(*Mr. Hunt.*)

*Ordered, by The House of Commons, to be Printed,
5 February 1867.*

1.
Under 1 oz.

99
PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED - - - 31ST MARCH 1867.

RETURN to an Order of the Honourable The House of Commons,
dated 4 April 1867;—for,

AN ACCOUNT “of the GROSS PUBLIC INCOME and EXPENDI-
TURE in the Year ended the 31st day of March 1867; together with
the BALANCES in the EXCHEQUER at the commencement and at the
termination of the Year, and the Amount of FUNDED and UNFUNDED
DEBT created or redeemed in the said Year.”

(*Mr. Chancellor of the Exchequer.*)

Ordered, by The House of Commons, to be Printed,
4 April 1867.

2.—AN ACCOUNT OF THE BALANCES OF THE PUBLIC MONEY

Remaining in the Exchequer on the 31st day of March 1866; the amount of Money raised by additions to the FUNDED or UNFUNDED DEBT, and the amount applied towards the redemption of Funded or paying off Unfunded Debt in the Year ended the 31st day of March 1867; the total amount of Advances and Repayments on account of Local Works, &c., in the same period; and the Balances in the Exchequer on the 31st day of March 1867.

BALANCES in the Exchequer on the 31st day of March 1866.	£. s. d.			Issued to the Commissioners for the Reduction of the National Debt, to be applied to the Redemption of Debt; viz.:	£. s. d.		
	£.	s.	d.		£.	s.	d.
At the Bank of England -	4,738,990	10	4	Sinking Fund, per Act 10 Geo. 4, c. 27 -	1,559,627	8	5
At the Bank of Ireland -	1,132,323	16	11	Deduct—Amount applied in redemption of Deficiency Bills -	808,900	-	-
MONEY raised in the Year ended 31st March 1867:				Exchequer Bills (dated 11 June 1861), exchanged for new Bills -	2,581,000	-	-
TERMINABLE DEBT:				Ditto - ditto (dated 11 March 1862), exchanged for new Bills -	2,156,300	-	-
By the creation of TERMINABLE ANNUITIES, per Acts 27 & 28 Vict. c. 109, and 28 & 29 Vict. c. 61 (to provide for the Expense of constructing certain Fortifications), to expire on the 5th April 1885, as follows:				Exchequer Bills paid off in Money (including £. 126,200 for Bills paid in as Revenue) -			
£.				ADVANCES for the Purchase of Bullion, and for Local Works, &c., (including £. 150,000 for Manufacturing Districts) -			
14 April 1866, for - 11,100 { Annuity commencing 6 April 1866	150,000	-	-	ADVANCES for New Courts of Justice -			
17 Oct. " - 15,075 { Ditto, 11 Oct. 1866	200,000	-	-	BALANCES in the Exchequer on the 31st March 1867 -	5,893,691	13	2
5 Dec. " - 11,250 {	150,000	-	-	March 1867 -	1,400,459	16	10
Total Annuities created -	£. 37,425			† Including £. 50,000 of the Money raised for Fortifications.			
UNFUNDED DEBT:					£.		
EXCHEQUER BILLS, dated 11 June 1866, issued per Act 24 Vict. c. 5 (in exchange for Bills dated 11 June 1861) -	2,581,000	-	-				
Ditto - ditto - ditto - (to replace, in part, Bills dated 11 June 1861, paid off in Money) -	865,500	-	-				
Ditto - ditto, dated 11 March 1867, issued per Act 24 Vict. c. 5 (in exchange for Bills dated 11 March 1862) -	2,156,300	-	-				
REPAYMENTS on account of ADVANCES for the Purchase of Bullion, and for Local Works, &c. -							
REPAYMENTS on account of ADVANCES for New Courts of Justice -	5,602,800	-	-				
Excess of Income over Total Expenditure in the Year ended 31st March 1867 -	1,679,438	9	3				
	363,000	-	-				
	2,204,171	17	3				
* No Balance remaining of the Money raised for Fortifications.	16,200,724	13	9				

Whitehall, Treasury Chambers, 4 April 1867.

GEORGE WARD HUNT.

PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED . . . 31ST MARCH 1867.

AN ACCOUNT of the GROSS PUBLIC INCOME
and EXPENDITURE in the Year ended the 31ST
day of March 1867 ; together with the
BALANCES in the Exchequer at the commence-
ment and at the termination of the Year, and
the Amount of FUNDED and UNFUNDED DEBT
Created or Redeemed in the said Year.

(*Mr. Chancellor of the Exchequer.*)

Ordered, by The House of Commons, to be Printed,
4 April 1867.

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Under 1 os.

PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED - - - 30TH JUNE 1867.

AN ACCOUNT of the GROSS PUBLIC INCOME and EXPENDITURE in the Year ended the 30th day of June 1867; together with the BALANCES in the EXCHEQUER at the commencement and at the termination of the Year, and the amount of FUNDED and UNFUNDED DEBT created or redeemed in the said Year.

(Presented pursuant to Act 29 & 30 V., c. 39, s. 16.)

Ordered, by The House of Commons, to be Printed,
16 July 1867.

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Exchequer and Audit Department, 9 July 1867.

Wm. Dunbar, Comptroller and Auditor General.

GEO. A. HAMILTON.

PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED - - 30TH JUNE 1867.

AN ACCOUNT of the GROSS PUBLIC INCOME and EXPENDITURE in the Year ended the 30th day of June 1867; together with the BALANCES in the EXCHIEFER at the commencement and at the termination of the Year, and the amount of FUNDED and UNFUNDED DEBT created or redeemed in the said Year.

(Presented pursuant to Act 29 & 30 V. c. 39.)

*Ordered, by The House of Commons, to be Printed,
16 July 1867.*

PUBLIC DEBT.

AN ACCOUNT of all ADDITIONS which have been made to the ANNUAL CHARGE of the PUBLIC DEBT by the Interest of any Loan that hath been made, or Annuities created, in the last Ten Years (1857 to 1866 inclusive); presented in pursuance of an Act 27 Geo. III., c. 13, s. 72; and also showing how the Charge incurred in respect of the same has been provided for.

(PRESENTED PURSUANT TO ACT.)

*Ordered, by The House of Commons, to be Printed,
12 February 1867.*

AN ACCOUNT of all ADDITIONS which have been made to the ANNUAL CHARGE of the PUBLIC DEBT by the Interest of any Loan that hath been made, or Annuities created, in the last Ten Years (1857 to 1866 inclusive); presented in pursuance of an Act 27 Geo. III., c. 13, s. 72; and also showing how the Charge incurred in respect of the same has been provided for.

In the Year 1859:

BY virtue of an Act 9 Geo. IV. c. 92, ss. 50 & 51, the Commissioners for the Reduction of the National Debt, having applied the sum of 7,600,000 *l.* in the purchase of Exchequer Bills, between the 1 July 1855 and 30 June 1857, and certified the said purchase to the Treasury on the 6 January 1859, became entitled to an amount of Stock for the same, to be placed to their account at the Bank of England, according to the conditions of the above-mentioned Act, as follows, viz.:

Capital created in Three Pounds per centum Consolidated Annuities, according to the quarterly average prices of Three Pounds per centum Annuities, bought with the Moneys commonly called the Sinking Fund, during the same period - - - - -	£.	s.	d.
	5,757,834	13	5
Ditto - ditto, in Three per centum Reduced Annuities - - -	2,711,405	1	8
	£.	8,469,239	15 1
And the Annual Charge in respect thereof, including 1,270 <i>l.</i> 7 <i>s.</i> 8 <i>d.</i> for Management, at 150 <i>l.</i> per million, is - - - - -		255,347	11 6

(The above Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1861:

BY virtue of an Act 23 & 24 Vict. c. 109, s. 3 (to provide for the expense of constructing certain Fortifications), the sum of 2,000,000 *l.* was authorised to be raised by the creation of Annuities for such Term, not exceeding 30 years, as the Treasury might decide:

The sum of 950,000 <i>l.</i> was raised in 1861 by the creation of Annuities expiring in 1885. The Annual Charge for these Annuities (including 90 <i>l.</i> 4 <i>s.</i> 5 <i>d.</i> for Management) amounts to -	£.	s.	d.
	60,239	4	5

(The above Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1862:

BY virtue of the same Act, the additional sum of 970,000 <i>l.</i> was raised by the creation of Annuities expiring in 1885. The Annual Charge for these Annuities (including 95 <i>l.</i> 15 <i>s.</i> 3 <i>d.</i> for Management) amounts to - - - - -	£.	s.	d.
	63,938	15	3

(The above Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1863 :

	£.	s.	d.
BY virtue of the same Act, and of an Act 25 and 26 Vict. c. 78, which authorises the raising of a further sum of 1,200,000 <i>l.</i> for the same purpose, and on the same terms, a sum of 820,000 <i>l.</i> was raised by the creation of Annuities expiring in 1885, the Annual Charge for which (including 82 <i>l.</i> 9 <i>s.</i> 9 <i>d.</i> for Management) is - - - - -			
	55,075	9	9

(The above Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1864 :

	£.	s.	d.
BY virtue of the above last-recited Act, and of an Act 26 and 27 Vict. c. 80 (which authorised the raising of a further sum of 650,000 <i>l.</i> for the same purpose), a sum of 750,000 <i>l.</i> was raised by the creation of Annuities expiring in 1885, the Annual Charge for which (including 78 <i>l.</i> 14 <i>s.</i> 6 <i>d.</i> for Management) is - -			
	52,563	14	6

(This Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1865 :

	£.	s.	d.
BY virtue of the above last-recited Act, and of an Act 27 and 28 Vict. c. 109 (which authorised the raising of a further sum of 650,000 <i>l.</i> for the same purpose), a sum of 460,000 <i>l.</i> was raised by the creation of Annuities expiring in 1885, the Annual Charge for which (including 50 <i>l.</i> 3 <i>s.</i> 9 <i>d.</i> for Management) is - -			
	33,509	3	9

(This Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1866 :

	£.	s.	d.
BY virtue of the above last-recited Act, and of an Act 28 and 29 Vict. c. 61 (which authorised the raising of a further sum of 650,000 <i>l.</i> for the same purpose), a sum of 600,000 <i>l.</i> was raised by the creation of Annuities expiring in 1885, the Annual Charge for which (including 67 <i>l.</i> 6 <i>s.</i> 1 <i>d.</i> for Management) is - - -			
	44,938	6	1

(This Charge is authorised to be defrayed out of the Consolidated Fund.)

Whitehall, Treasury Chambers, }
11 February 1867. }

GEORGE WARD HUNT.

PUBLIC DEBT.

AN ACCOUNT of all ADDITIONS which have been made to the ANNUAL CHARGE of the PUBLIC DEBT by the Interest of any Loan that hath been made, or Annuities created, in the last Ten Years; pursuant to Act 27 Geo. III., c. 13.

(Presented pursuant to Act.)

*Ordered, by The House of Commons, to be Printed,
12 February 1867.*

TERMINABLE ANNUITIES.

RETURN to an Order of the Honourable The House of Commons,
dated 18 February 1867;—for,

ACCOUNT, “in separate Columns, showing, for each Year from 1827 to 1865-6, both inclusive,—1. The Charge for TERMINABLE ANNUITIES; 2. The Estimated Charge for corresponding PERPETUITIES; and 3. The DIFFERENCE representing return of CAPITAL.”

Charge for Terminable Annuities at the close of the Financial Years undermentioned.		Estimated Charge for corresponding Perpetuities.	Difference representing Return of Capital.	Charge for Terminable Annuities at the close of the Financial Years undermentioned.		Estimated Charge for corresponding Perpetuities.	Difference representing Return of Capital.
YEAR.	Amount.			YEAR.	Amount.		
	£.	£.	£.		£.	£.	£.
1827 - -	2,619,546	1,822,541	797,005	1847 - -	3,846,090	1,362,376	2,483,714
1828 - -	2,631,887	1,798,618	833,269	1848 - -	3,742,742	1,286,888	2,456,354
1829 - -	2,681,098	1,811,530	869,568	1849 - -	3,755,099	1,231,727	2,523,372
1830 - -	3,296,376	2,143,686	1,152,690	1850 - -	3,808,862	1,199,815	2,609,047
1831 - -	3,346,489	2,104,508	1,241,981	1851 - -	3,816,272	1,333,403	2,482,869
1832 - -	3,438,610	2,103,400	1,335,210	1852 - -	3,891,856	1,095,426	2,796,430
1833 - -	3,599,614	1,821,728	1,777,886	1853 - -	3,892,518	1,021,295	2,871,223
1834 - -	4,034,809	1,958,730	2,076,079	1854-55 -	3,860,425	905,885	2,954,540
1835 - -	4,188,809	1,970,019	2,218,790	1855-56 -	3,996,066	898,313	3,097,753
1836 - -	4,220,817	1,928,155	2,292,662	1856-57 -	4,001,425	827,026	3,174,399
1837 - -	4,202,042	1,870,745	2,331,297	1857-58 -	4,006,090	734,918	3,271,172
1838 - -	4,292,173	1,830,654	2,461,519	1858-59 -	4,023,729	659,972	3,363,757
1839 - -	4,298,720	1,771,430	2,527,290	1859-60 -	2,094,941	592,388	1,502,553
1840 - -	4,114,021	1,710,761	2,403,260	1860-61 -	1,860,473	568,432	1,292,041
1841 - -	4,096,952	1,664,695	2,432,257	1861-62 -	1,913,684	581,666	1,332,018
1842 - -	3,989,783	1,597,635	2,392,148	1862-63 -	2,003,310	621,502	1,381,808
1843 - -	3,924,723	1,550,762	2,373,961	1863-64 -	2,374,976	793,272	1,581,704
1844 - -	4,025,211	1,558,043	2,467,168	1864-65 -	2,394,231	762,251	1,631,980
1845 - -	3,967,092	1,501,132	2,465,960	1865-66 -	2,416,720	742,975	1,673,745
1846 - -	3,931,521	1,448,906	2,482,615				

N.B.—In the Appendix to the Fourth Report of the Committee of Finance of 1828, page 121, the following sums, representing Return of Capital, are included in the Charge for Terminable Annuities at the close of the years 1791 and 1815; viz., 1791, 299,891*l.*, and 1815, 540,997*l.*

Treasury Chambers, }
19 February 1867. }

GEORGE WARD HUNT.

TERMINABLE ANNUITIES.

ACCOUNT showing, for each Year from 1827 to 1865-6, both inclusive,—1. The Charge for TERMINABLE ANNUITIES; 2. The Estimated Charge for corresponding PERPETUITIES; and 3. The DIFFERENCE representing return of CAPITAL.

(*Mr. Gladstone.*)

*Ordered, by The House of Commons, to be Printed,
20 February 1867.*

COPY of TREASURY WARRANT creating TERMINABLE ANNUITY for cancelled
Charge of £. 18,000,000 (SAVINGS BANKS), per Act 30 Vict. c. 26.

BY VIRTUE of an Act of the present Session of Parliament, entitled, "An Act to provide for the conversion of Twenty-four million pounds sterling of the National Debt into Terminable Annuities," We, being two of the Lords Commissioners of Her Majesty's Treasury, hereby direct that the sum of Eighteen million pounds, part of a Charge of Twenty-four million pounds (18,000,000 £.) sterling created under the Act 26 Vict. c. 25, and written into the books of Her Majesty's Treasury and at the Receipt of Exchequer, for Savings Banks, be cancelled in the books of the Treasury and of the Exchequer and Audit Department; and that the interest, at the rate of Three pounds per centum per annum, payable out of the Consolidated Fund, upon the said charge of Eighteen (18,000,000 £.) million pounds sterling, shall henceforth cease:

And whereas it has been certified to us, under the hands of the Comptroller General and of the Actuary of the National Debt Office (in accordance with the provisions of the first above-named Act), that the equivalent Terminable Annuity for 18½ years, payable one quarter thereof on the 5th July 1867, and thenceforward half yearly, and ending on the 5th July 1885, to be created in consideration of the cancelling of the said Charge of 18,000,000 £. sterling, is an annuity certain of 1,315,203 £.:

We hereby authorize and direct the Governor and Company of the Bank of England to inscribe in their books, for the Commissioners for the Reduction of the National Debt, for the Fund for the Banks for Savings, a Terminable Annuity of One million three hundred and fifteen thousand two hundred and three (1,315,203 £.) pounds, in respect of the said cancelled Charge of 18,000,000 £. sterling; the first payment of such annuity to be 328,800 £. 15 s., for the quarter to 5th July 1867, and thenceforward the said annuity to be payable half-yearly on 5th January and 5th July in equal half-yearly instalments, and the last half-yearly instalment thereof to be payable on 5th July 1885, and such annuity then to cease and determine.

(signed) *Henry Whitmore.*
G. G. Montgomery.

Whitehall, Treasury Chambers, this 21st day of June 1867.

TERMINABLE ANNUITIES.

COPY of TREASURY WARRANT creating TERMINABLE ANNUITY for cancelled Charge of £. 18,000,000 (SAVINGS BANKS).

(Presented pursuant to Act 30 Vict. c. 26.)

*Ordered, by The House of Commons, to be Printed,
5 July 1867.*

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TERMINABLE ANNUITIES.

COPY of TREASURY WARRANT creating TERMINABLE ANNUITY for cancelled
Charge of £. 6,000,000 (SAVINGS BANKS), per Act 30 Vict. c. 26.

BY VIRTUE of an Act of the present Session of Parliament, entitled, "An Act to provide for the Conversion of Twenty-four Million Pounds sterling of the National Debt into Terminable Annuities," We, being two of the Lords Commissioners of Her Majesty's Treasury, hereby direct that the sum of Six million pounds, part of a Charge of Twenty-four million pounds sterling (6,000,000 £.) created under the Act 26 Vict. c. 25, and written into the books of Her Majesty's Treasury and at the Receipt of Exchequer, for Savings Banks, be cancelled in the books of the Treasury and of the Exchequer and Audit Department; and that the interest, at the rate of Three pounds per centum per annum, payable out of the Consolidated Fund, upon the said charge of Six million pounds sterling, shall henceforth cease :

And whereas it has been certified to us, under the hands of the Comptroller General and of the Actuary of the National Debt Office (in accordance with the provisions of the first above-named Act), that the equivalent Terminable Annuity for 17½ years, payable one quarter thereof on the 10th October 1867, and thenceforward half-yearly, and ending on the 5th April 1885, to be created in consideration of the cancelling of the said Charge of 6,000,000 £. sterling, is an annuity certain of 445,675 £. :

We hereby authorise and direct the Governor and Company of the Bank of England to inscribe in their books, for the Commissioners for the Reduction of the National Debt, for the Fund for the Banks for Savings, a Terminable Annuity of Four hundred and forty-five thousand six hundred and seventy-five (445,675 £.) pounds, in respect of the said cancelled Charge of 6,000,000 £. sterling; the first payment of such annuity to be 111,418 £. 15 s., for the quarter to 10th October 1867, and thenceforward the said annuity to be payable half-yearly on 5th April and 10th October in equal half-yearly instalments, and the last half-yearly instalment thereof to be payable on 5th April 1885, and such annuity then to cease and determine.

(signed) *Henry Whitmore.*
 Gerard Noel.

Whitehall, Treasury Chambers, this 1st day of August 1867.

And we moreover direct that the said annuity be consolidated with, and deemed part of, the joint stock of the Terminable Annuities created by the Act 18 Vict. c. 18.

Whitehall Treasury Chambers,
15 February 1867.

(signed) *Hy. Whitmore.*
G. G. Montgomery.

To the Governor and Company of the
Bank of England.

TREASURY WARRANT, creating TERMINABLE ANNUITY for SAVINGS BANKS,
in respect of 2,500,000 *l.* Capital Stock cancelled.

WHEREAS, by an Act passed in the 29th year of Her Majesty, entitled "The Savings Bank Investment Act, 1866," it is enacted that the Commissioners of Her Majesty's Treasury may, if they think it advantageous to the public service, direct the Governor and Company of the Bank of England to cancel capital stocks amounting to 2,500,000 *l.* of Annuities, standing in the names of the Commissioners for the Reduction of the National Debt, to the account of the Savings Banks Fund, in the books of the said Governor and Company, the dividends whereon shall cease to be payable from and after the last day on which they were due previously to such cancellation; and to substitute for the stock so cancelled an equivalent annuity, payable out of the Consolidated Fund of the United Kingdom, and terminable at the expiration of a period not exceeding 30 years; the amount of such terminable annuity to be ascertained from the tables which govern the grant of annuities under the Act 10 Geo. 4, c. 24, and to be certified by the Comptroller General, or Assistant Comptroller, and the Actuary of the National Debt Office:

And whereas it appears to us, being two of the Lords Commissioners of Her Majesty's Treasury, that the hereinafter-mentioned amounts of such capital stocks, making in all the sum total of 2,500,000 *l.*, should be cancelled; and whereas it further appears, from a certificate laid before us in the manner directed by the above-cited Act of the 29th of Victoria, that the equivalent terminable annuity to be granted to the Commissioners for the Reduction of the National Debt is 171,544 *l.* for 18 years, payable half-yearly, and commencing on the 5th April 1867:

Now, therefore, we do direct you to cancel the following amounts of capital stocks standing in your books in the names of the Commissioners for the Reduction of the National Debt, to the account of the Savings Banks Fund, viz.:

<i>£.</i>	<i>s.</i>	<i>d.</i>	
2,210,498	4	6	Consolidated Three per Cents.
289,501	15	6	New Three per Cents.
<i>£.</i> 2,500,000	—	—	

£. 171,544.

Amounting in all to the sum of Two million Five hundred thousand pounds, and in place thereof, to inscribe in your books an annuity of One hundred and Seventy-one thousand Five hundred and Forty-four pounds, payable half-yearly, on the 5th day of April and 10th day of October in each year; the first half-yearly payment whereof shall be payable on the 10th October 1867, and the last half-yearly payment whereof shall be payable on the 5th April 1885; and to place the same to the credit of the Commissioners for the Reduction of the National Debt, on account of the Savings Banks Fund.

And we moreover direct that the said annuity be consolidated with, and deemed part of, the joint stock of the Terminable Annuities created by the Act 18 Vict. c. 18.

Whitehall Treasury Chambers,
24 May 1867.

(signed) *Henry Whitmore.*
G. G. Montgomery.

To the Governor and Company of the
Bank of England.

TERMINABLE ANNUITIES.

COPIES of WARRANTS for Cancelling certain
Stocks and creating TERMINABLE ANNUITIES
under the Authority of the Act 29 Vict. c. 5.

(*Mr. Whitmore.*)

*Ordered, by The House of Commons, to be Printed,
19 August 1867.*

569.
Under 1 oz.

BANK OF ENGLAND.

AN ACCOUNT of the AMOUNT of all EXCHEQUER BILLS, or TREASURY BILLS, and other GOVERNMENT SECURITIES, which have been purchased by the Governor and Company of the Bank of England, or on which any Sum or Sums have been lent or advanced for the Public Service by the Governor and Company of the said Bank, in the Year ending 5th January 1867, showing what Amount of such Bills, before the making up of this Account, has been paid off and discharged, and the Amount of such Exchequer Bills, or Treasury Bills, or other Government Securities, which was in the hands of the Governor and Company of the said Bank on the 5th January 1867 aforesaid;—pursuant to 59 Geo. 3, c. 76.

AN ACCOUNT of the AMOUNT of BALANCES of SUMS issued for the Payment of DIVIDENDS due and not demanded, and for the Payment of LOTTERY PRIZES or BENEFITS which had not been claimed, and which remained in the hands of the Governor and Company of the Bank of England on the undermentioned days, being those next before the Issue from the Exchequer of Money for the Payment of Dividends on account of the National Debt for each of the Four preceding Quarters respectively;—pursuant to 48 Geo. 3, c. 4.

AN ACCOUNT of the RECEIPT and EXPENDITURE of £. 1,740,812. 16. 9. in One Year, from 31st December 1865 to 31st December 1866, by the COMMISSIONERS, appointed by Act 26 Geo. 3, for the REDUCTION of the NATIONAL DEBT.

(Presented pursuant to Acts 26, 48 & 59 Geo. 3.)

*Ordered, by The House of Commons, to be Printed,
14 February 1867.*

AN ACCOUNT of the AMOUNT of all EXCHEQUER BILLS, or TREASURY BILLS, and other GOVERNMENT SECURITIES, which have been purchased by the Governor and Company of the Bank of England, or on which any Sum or Sums have been lent or advanced for the Public Service by the Governor and Company of the said Bank, in the Year ending 5th January 1867; showing what Amount of such Bills, before the making up of this Account, has been paid off and discharged, and the Amount of such Exchequer Bills, or Treasury Bills, or other Government Securities, which was in the hands of the Governor and Company of the said Bank on the 5th January 1867 aforesaid;—pursuant to 59 Geo. 3, c. 76.

	Amount purchased, or on which any Sums have been advanced, in the Year ending 5 January 1867.	Amount paid off or discharged, in the Year ending 5 January 1867.	Amount undischarged in the hands of the Governor and Company of the Bank of England in the Year ending 5 January 1867.
	£. s. d.	£. s. d.	£. s. d.
On the growing Produce of the Consolidated Fund, in the Quarter ending 31st March 1866, per 57 Geo. 3, c. 48, advanced - }	2,573,603 15 6	2,573,603 15 6	- - - nil.
On the growing Produce of the Consolidated Fund, in the Quarter ending 30th June 1866, per 57 Geo. 3, c. 48, advanced - }	2,132,764 9 7	2,132,764 9 7	- - - nil.
On the growing Produce of the Consolidated Fund, in the Quarter ending 30th September 1866, per 57 Geo. 3, c. 48, advanced - }	3,513,865 - 4	3,513,865 - 4	- - - nil.
On the growing Produce of the Consolidated Fund, in the Quarter ending 31st December 1866, per 57 Geo. 3, c. 48, advanced - }	3,121,893 3 9	3,121,893 3 9	- - - nil.
Bank of England, 12 February 1867. }			G. E. Gray, Accountant General.

AN ACCOUNT of the AMOUNT of BALANCES of SUMS issued for the Payment of DIVIDENDS due and not demanded, and for the Payment of LOTTERY PRIZES or BENEFITS which had not been claimed, and which remained in the hands of the Governor and Company of the Bank of England on the undermentioned Days, being those next before the Issue from the Exchequer of Money for the Payment of Dividends on account of the National Debt, for each of the Four preceding Quarters respectively;—pursuant to 48 Geo. 3, c. 4.

On 5th April 1866:										£. s. d.
Dividends due and not demanded	-	-	-	-	-	-	-	-	-	994,129 7 6
Advanced to Government, pursuant to 31 & 48 Geo. 3	-	-	-	-	-	-	-	-	-	876,739 - 9
Remained in the hands of the Bank - - - £.										117,390 6 9
On 5th July 1866:										
Dividends due and not demanded	-	-	-	-	-	-	-	-	-	948,380 13 6
Advanced to Government, pursuant to 31 & 48 Geo. 3	-	-	-	-	-	-	-	-	-	876,739 - 9
Remained in the hands of the Bank - - - £.										71,641 12 9
On 10th October 1866:										
Dividends due and not demanded	-	-	-	-	-	-	-	-	-	951,602 5 9
Advanced to Government, pursuant to 31 & 48 Geo. 3	-	-	-	-	-	-	-	-	-	876,739 - 9
Remained in the hands of the Bank - - - £.										74,863 5 -
On 5th January 1867:										
Dividends due and not demanded	-	-	-	-	-	-	-	-	-	976,464 11 7
Advanced to Government, pursuant to 31 & 48 Geo. 3	-	-	-	-	-	-	-	-	-	876,739 - 9
Remained in the hands of the Bank - - - £.										99,725 10 10
Bank of England, 12 February 1867. }										G. E. Gray, Accountant General.

AN ACCOUNT of the RECEIPT and EXPENDITURE of £.1,740,812. 16. 9. in One Year, from 31st December 1865 to 31st December 1866, by the COMMISSIONERS, appointed by Act 26 Geo. 3, for the REDUCTION of the NATIONAL DEBT.

Drs. The said COMMISSIONERS in Account with the GOVERNOR and COMPANY of the BANK OF ENGLAND. *C^{rs}.*

1866 :	£.	s.	d.	£.	s.	d.	1866 :	£.	s.	d.
To Cash paid for 60,000 -							By Cash received at sundry times from the Exchequer, per Act 10 Geo. 4, c. 27 - - -	1,726,496	15	8
				51,731	5	-				
Ditto - 8,516 . 1 10				7,409	-	-	January - -	7,409	-	-
Ditto - 7,984 13 . 2				6,906	14	7	July - -	6,906	14	7
Ditto - - 7 4				-	6	6	December 28 -	-	6	6
Ditto - 424,389 17 9				366,628	19	2				
£. 500,891 - 1										
Ditto £. 1,305,500 - - Exchequer Bills -				1,308,136	11	6				
				£.	1,740,812	16 9		£.	1,740,812	16 9

By Cash to be received and applied in the Quarter between 1st January and 31st March 1867:—

By Cash to be received and applied in the Quarter between 1st January and 31st March 1867:—		£.	s.	d.
From the Exchequer, being a quarterly issue	- - - - -	463,272	14	5

Bank of England, 13 February 1867.

B. May, Deputy Chief Cashier.

BANK OF ENGLAND.

ANNUAL ACCOUNTS of EXCHEQUER BILLS,
&c. Purchased; BALANCES of SUMS issued for
DIVIDENDS; and ACCOUNT of SUMS Received
and Expended by the COMMISSIONERS for the
REDUCTION of the NATIONAL DEBT.

(Presented pursuant to Acts 26, 48 & 59 Geo. 3.)

Ordered, by The House of Commons, to be Printed,
14 February 1867.

45.

Under 1 oz.

725

"Gentlemen,

“ Under the Act 28th Vict. cap. 29, authority was given to the Lords
 “ Commissioners of the Treasury to raise a sum of One Million pounds,
 “ before the 31st instant, for the service of the year 1865-6; and as their
 “ Lordships intend to exercise the power so granted to them by that Act,
 “ I have to request that you will inform me if it would be agreeable to the
 “ Bank of England to pay to the Exchequer Account, on the 27th instant,
 “ the sum of One Million pounds, in exchange for Exchequer Bonds
 “ bearing four per cent. interest, to be dated on that day, and to be
 “ payable at par on the 27th March 1868, the said Bonds to be held by
 “ the Bank until the National Debt Commissioners shall be prepared to
 “ purchase them from the Bank at par.

“ I have, &c.

(signed) "W. E. Gladstone.

“The Governor and Deputy Governor
“of the Bank of England.”

The Court agreed thereto.

The following Letter from the Chancellor of the Exchequer having been read, viz. :—

“Gentlemen,

“ Downing Street, 3rd September 1866.

“ In the last Session of Parliament an Act was passed authorising the
 “ Commissioners of the Treasury to guarantee the liquidation of Bonds
 “ issued by the Government of New Zealand, bearing four per cent.
 “ interest, and redeemable in 50 years from the 1st November 1865,
 “ amounting to the sum of 500,000 £., and the proceeds of such Bonds

54.

“are

“ are applicable to the payment of the public services of the current
“ financial year.

“ The present state of the public balances indicates the necessity of
“ realising, in the present quarter, the fund so placed at the disposal of
“ the Government by Parliament, and I request that you will inform me
“ if your Court would be disposed to purchase the said Bonds, and if so,
“ that you will at the same time acquaint me with the terms on which the
“ Bank may be willing to take them, paying the proceeds to the Account
“ of the Exchequer before the close of the present month.

“ I am, &c.
(signed) “ *B. Disraeli.*

“ The Governor and Deputy Governor
“ of the Bank of England.”

At the recommendation of the Committee of Treasury,

The Court agreed to purchase the Bonds referred to at par.

(signed) *Hammond Chubb,*
Secretary.

BANK OF ENGLAND.

COPY of APPLICATIONS made by the First Lord of the Treasury and the Chancellor of the Exchequer, to the Governor and Deputy Governor of the Bank of England, for ADVANCES to GOVERNMENT, authorized by Parliament, from 5 January 1866 to 5 January 1867; &c.

(Pursuant to Act 59 Geo. 3, c. 76.)

*Ordered, by The House of Commons, to be Printed,
15 February 1867.*

129

BANK NOTES.

RETURN to an Order of the Honourable The House of Commons,
dated 3 August 1866;—for,

RETURN “of Weekly Average Amount of BANK NOTES of the several
BANKS of ISSUE in Circulation in *England* and *Wales*, *Scotland*, and
Ireland, distinguishing Private from Joint Stock Banks, from the first
Week in January 1865 to the last Week of July 1866, inclusive.”

(*Mr. Alderman Salomons.*)

Mem.—For the convenience of Printing, this Return has been arranged in two
Periods; viz.:

First Period, Cols. 1 to 41, from 7th January to 14th October 1865 - pp. 2 to 13.

Second Period, Cols. 42 to 82, from 21st October 1865 to 28th July 1866, pp. 14 to 25.

Ordered, by The House of Commons, to be Printed,
6 February 1867.

RETURN of Weekly Average Amount of BANK NOTES of the several BANKS of ISSUE in Circulation in *England and Wales, Scotland, and*

FIRST PERIOD :—FROM 7th JANUARY to 14th OCTOBER 1865. - - - - -

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
		7th Jan. 1865.	14th Jan. 1865.	21st Jan. 1865.	28th Jan. 1865.	4th Feb. 1865.	11th Feb. 1865.	18th Feb. 1865.	25th Feb. 1865.	4th Mar. 1865.	11th Mar. 1865.	18th Mar. 1865.	25th Mar. 1865.	1st Apr. 1865.	8th Apr. 1865.	15th Apr. 1865.	22nd Apr. 1865.	29th Apr. 1865.
ENGLAND AND WALES.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
PRIVATE BANKS.																		
1	Ashford Bank ; Jemmet, Pomfret & Co. - - - - -	11,454	11,472	11,597	11,333	11,820	11,450	10,994	11,225	11,157	11,868	11,415	11,706	12,320	12,033	11,976	11,789	11,206
2	Aylesbury Old Bank ; Cobb & Co. - - - - -	22,481	23,179	23,867	23,570	23,115	23,288	22,791	22,359	22,897	22,453	21,992	22,420	22,434	23,459	23,603	23,458	23,210
3	Baldock and Biggleswade Bank ; Wells, Hogge & Co. - - - - -	19,203	18,436	18,696	19,883	20,059	19,626	19,661	18,367	18,566	18,074	17,187	17,041	17,267	17,621	17,846	17,390	17,124
4	Banbury Bank ; J. C. & A. Gillett - - - - -	24,639	25,328	26,485	25,432	24,643	24,513	24,100	23,971	24,177	23,798	23,439	24,144	24,423	25,607	25,827	25,702	25,193
5	Banbury Old Bank ; Cobb & Son - - - - -	18,893	19,647	20,943	19,633	19,321	19,612	19,573	20,573	21,062	21,095	20,827	21,081	21,060	21,649	21,705	21,887	21,786
6	Barnstable Bank ; Marshall & Co. - - - - -	3,745	3,730	3,605	3,420	3,211	3,118	3,335	3,316	3,470	3,455	3,547	3,701	3,993	4,145	3,925	4,086	3,935
7	Bedford Bank ; Barnard & Co. - - - - -	29,027	28,962	28,857	28,487	28,503	28,324	27,510	27,505	27,487	27,336	26,956	27,841	28,760	29,031	28,791	29,378	29,682
8	Bedfordshire Leighton Buzzard Bank ; Bassett, Son & Co. - - - - -	33,940	34,623	34,347	35,326	35,579	35,973	34,006	35,819	35,360	34,668	33,030	32,746	32,752	33,646	34,753	34,372	33,004
9	Bicester & Oxfordshire Bank ; Tubb & Co. - - - - -	13,594	14,650	14,477	13,947	14,092	14,121	13,461	13,310	13,716	14,092	14,170	14,258	14,500	15,418	15,797	15,055	15,107
10	Birmingham Bank ; Attwoods, Spooner & Co. - - - - -	20,415	21,746	21,552	20,897	19,041	18,975	18,930	17,606	18,593	- - Stopped payment 10th March, 1865.				-	-	-	-
11	Birmingham Bank ; Lloyds & Co. - - - - -	26,304	28,239	28,701	27,579	27,804	27,178	26,775	25,265	25,335	25,325	18,965	12,125	11,845	12,338	15,025	15,423	15,580
12	Boston Bank ; Claypon & Co. - - - - -	65,160	69,105	68,504	66,545	64,325	62,898	61,036	59,584	59,978	61,471	60,588	60,915	64,275	70,450	69,812	71,884	74,131
13	Boston Bank ; Gee & Co. - - - - -	15,129	14,994	14,646	14,317	14,256	14,247	13,975	14,067	13,990	14,083	14,390	14,670	14,290	14,696	14,437	13,850	14,232
14	Brecon Old Bank ; Wilkins & Co. - - - - -	47,063	45,009	43,783	42,407	42,798	40,958	41,615	39,170	39,149	38,678	38,925	38,899	40,575	40,864	40,575	39,329	38,647
15	Bridgwater Bank J. & J. L. Sealy - - - - -	5,960	5,811	6,434	6,328	6,072	6,040	5,846	6,086	6,503	6,777	6,670	6,398	6,541	6,708	7,230	7,748	7,632
16	Brighton Union Bank ; Hall & Co. - - - - -	23,313	23,569	24,045	23,541	23,658	23,304	22,660	22,122	22,494	22,190	21,578	21,450	22,539	22,284	22,384	21,362	19,414
17	Bristol Bank ; Miles, Miles & Co. - - - - -	22,228	21,897	22,273	21,008	20,725	21,582	21,180	21,293	21,191	20,861	19,980	20,385	21,731	21,828	21,368	21,002	20,326
18	Broseley & Bridgnorth Bank, &c. ; Pritchard & Co. - - - - -	15,115	15,293	16,262	15,459	14,892	14,865	14,034	13,619	13,686	14,144	13,837	13,541	14,770	15,100	14,816	14,952	14,668
19	Buckingham Bank ; Bartlett, Parrott & Co. - - - - -	18,123	19,806	19,881	19,400	19,718	19,027	18,453	18,574	18,034	19,092	19,017	19,401	18,024	19,202	19,953	20,226	19,438
20	Burlington and Driffield Bank ; Harding, Smith & Co. - - - - -	11,404	12,457	11,654	11,349	11,035	10,282	10,121	10,844	11,540	11,370	10,701	10,835	11,611	12,204	12,462	12,227	11,992
21	Bury St. Edmund's Bank ; Worlledge & Co. - - - - -	3,263	3,082	3,506	3,054	2,594	2,573	2,696	2,543	2,780	2,599	2,746	2,833	2,957	3,074	3,052	3,014	2,906
22	Bury and Suffolk Bank, &c. ; Oakes, Bevan & Co. - - - - -	50,524	51,723	51,419	51,835	52,447	52,688	50,589	50,582	50,314	49,224	48,121	46,850	48,215	48,529	49,061	47,937	48,063
23	Cambridge Bank ; Mortlock & Co. - - - - -	13,227	13,724	14,181	13,373	13,425	13,685	13,637	12,780	12,921	11,822	11,582	11,737	12,201	13,335	13,350	12,835	12,511
24	Cambridge and Cambridgeshire Bank ; Messrs. Fosters - - - - -	41,470	41,780	40,244	39,229	39,879	39,837	38,430	37,876	38,414	38,585	39,364	39,398	39,461	39,904	40,130	40,900	40,572
25	Canterbury Bank ; Hammond & Co. - - - - -	29,768	30,345	29,545	28,803	28,892	27,920	26,310	25,669	26,184	26,116	25,716	25,515	25,332	27,703	28,431	28,968	28,864
26	Cardmarthen Bank ; David Morris & Sons - - - - -	15,835	15,821	15,778	14,200	14,084	13,439	13,141	12,668	12,718	12,187	12,238	12,680	12,375	12,705	12,646	12,674	12,502
27	Chepstow Old Bank ; Snead & Co. - - - - -	5,875	6,547	7,009	6,982	7,556	7,484	7,212	7,143	7,600	6,625	6,449	6,597	7,422	7,319	7,155	7,286	8,329
28	Chertsey Bank ; La Coste & Son - - - - -	2,917	3,101	3,112	2,954	3,156	3,347	3,307	3,233	3,152	3,151	3,033	2,867	2,985	3,183	2,640	2,774	2,653
29	City Bank, Exeter ; Milford & Co. - - - - -	14,825	15,818	16,276	16,270	16,356	15,991	15,076	14,630	14,258	14,596	15,222	15,612	15,197	15,279	15,267	15,533	15,763
30	Colchester Bank ; Round, Green & Co. - - - - -	16,936	17,389	17,065	17,587	18,094	16,593	17,947	17,331	17,081	16,646	16,270	16,300	16,875	16,443	17,053	16,970	17,363
31	Colchester and Essex Bank, &c. ; Mills, Bawtree & Co. - - - - -	29,555	31,192	31,295	30,689	30,796	30,806	30,426	29,526	29,365	29,531	29,509	29,116	29,694	31,055	30,798	30,085	29,755
32	Cornish Bank, Truro ; Tweedy & Co. - - - - -	29,770	29,673	28,640	28,408	28,850	28,656	26,170	25,943	26,375	26,190	24,843	26,109	27,922	28,559	27,765	26,444	27,555
33	Coventry Bank ; Little & Woodcock - - - - -	5,201	5,149	4,950	5,297	5,302	4,993	4,538	4,807	4,599	4,556	4,245	4,309	4,268	4,016	3,966	3,923	4,178
34	Craven Bank ; Alcocks, Birkbeck & Co. - - - - -	66,341	66,620	65,793	66,243	65,773	67,263	67,617	67,559	70,027	73,119	74,503	76,207	76,578	77,670	76,515	75,131	75,895

Ireland, distinguishing Private from Joint Stock Banks, from the first Week in January 1865 to the last Week of July 1866, inclusive.

FIRST PERIOD :—FROM 7th JANUARY to 14th OCTOBER 1865.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING

18. 6th May 1865.	19. 13th May 1865.	20. 20th May 1865.	21. 27th May 1865.	22. 3rd June 1865.	23. 10th June 1865.	24. 17th June 1865.	25. 24th June 1865.	26. 1st July 1865.	27. 8th July 1865.	28. 15th July 1865.	29. 22nd July 1865.	30. 29th July 1865.	31. 5th Aug. 1865.	32. 12th Aug. 1865.	33. 19th Aug. 1865.	34. 26th Aug. 1865.	35. 2nd Sept. 1865.	36. 9th Sept. 1865.	37. 16th Sept. 1865.	38. 23rd Sept. 1865.	39. 30th Sept. 1865.	40. 7th Oct. 1865.	41. 14th Oct. 1865.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
12,046	11,904	11,477	11,646	12,140	11,786	11,012	11,179	11,889	12,077	10,416	10,135	10,332	10,724	11,538	11,620	11,593	11,850	12,445	11,330	11,279	11,965	11,996	11,771	1
22,006	21,755	21,762	21,190	20,765	20,713	21,939	21,904	21,777	22,365	21,987	22,407	22,935	23,361	23,517	23,341	22,761	23,894	24,336	24,404	24,877	25,230	25,805	26,565	2
17,347	17,384	17,068	16,794	16,740	16,061	14,863	14,929	14,976	15,920	16,543	17,294	17,723	18,151	18,461	19,644	19,874	20,257	20,025	19,747	20,489	20,296	20,349	20,319	3
24,535	24,155	23,995	24,012	24,009	24,081	25,142	26,035	25,997	25,700	26,020	25,171	25,382	26,442	26,125	25,605	24,838	24,649	25,093	25,726	25,952	26,511	27,325	27,561	4
20,775	20,288	20,214	20,448	19,621	19,700	19,796	19,538	18,620	16,859	16,430	17,094	17,234	17,172	17,307	17,821	18,633	18,762	19,539	19,491	19,388	19,349	19,952	19,736	5
3,817	3,723	3,753	3,457	3,595	3,578	3,570	3,465	3,501	3,776	3,820	3,403	3,351	3,245	3,173	3,326	3,216	3,196	3,200	3,406	3,470	3,749	3,945	3,880	6
29,282	27,404	26,615	26,188	26,144	25,280	25,276	26,997	28,032	29,273	29,604	29,417	29,675	29,319	28,946	28,672	28,750	30,052	30,540	30,417	30,427	30,287	32,925	33,191	7
33,165	33,306	33,553	33,871	33,118	33,777	33,910	33,515	33,085	33,362	35,681	35,702	36,059	35,496	35,216	36,266	36,203	35,565	34,886	34,496	34,716	36,211	38,397	36,639	8
14,888	15,175	14,731	14,168	15,186	15,866	15,540	15,335	14,671	14,490	14,690	13,960	13,746	13,850	15,165	14,723	14,039	14,407	14,581	14,884	15,427	15,071	15,424	16,090	9
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	10
12,325	8,372	6,390	5,207	4,427	3,812	3,415	3,024	2,690	2,508	2,335	2,235	2,173	2,080	2,027	1,989	1,947	1,920	1,885	1,858	Ceased.	—	—	—	11
73,115	77,055	72,320	71,564	70,317	67,919	67,130	72,191	71,776	68,871	65,267	64,183	62,748	63,679	62,057	63,583	64,640	64,581	64,104	66,889	70,458	74,446	75,910	75,700	12
15,478	15,075	14,417	13,837	14,189	14,019	14,276	13,415	12,557	12,027	11,577	11,213	10,927	10,730	10,662	10,598	10,172	10,907	12,674	15,519	16,179	14,932	14,142	14,371	13
42,739	44,337	43,587	44,440	46,243	45,758	43,787	42,915	44,533	44,854	43,971	42,790	43,276	42,806	41,776	42,174	46,856	47,312	47,025	50,526	51,119	55,039	55,667	55,450	14
7,738	7,764	7,154	6,834	6,785	6,900	6,845	6,850	7,075	6,792	6,652	6,654	6,847	6,746	6,553	6,465	6,478	6,783	6,818	6,748	6,838	6,992	6,967	6,913	15
18,793	18,711	18,785	17,986	18,427	17,912	16,946	16,957	18,148	17,904	18,711	18,383	17,535	17,354	17,779	17,276	16,655	16,573	17,097	17,664	17,458	18,718	19,551	19,141	16
19,688	19,412	19,642	18,240	18,340	18,045	18,188	18,176	19,078	20,760	20,583	20,824	20,595	20,481	19,905	20,377	19,789	19,645	19,607	20,255	19,961	21,165	23,243	23,871	17
13,880	14,940	13,775	13,894	13,467	14,056	15,103	15,282	15,053	16,064	15,664	16,644	16,157	15,817	16,088	15,764	15,742	15,225	15,019	17,384	18,338	17,314	16,647	16,708	18
20,127	20,070	19,299	19,132	18,031	18,244	18,248	18,161	17,611	18,548	18,975	18,833	18,717	18,726	20,035	19,848	20,784	19,979	21,006	20,222	20,603	20,866	21,202	21,937	19
11,966	11,449	12,439	11,570	11,428	11,287	11,689	11,759	12,248	12,476	11,841	11,001	10,518	10,925	10,847	10,918	11,113	11,461	11,446	11,384	12,629	12,780	12,230	12,041	20
3,035	2,891	2,865	2,884	3,062	3,055	2,876	2,985	2,906	3,046	2,912	2,912	3,005	2,995	2,858	2,857	2,785	3,004	3,203	3,009	2,920	3,219	2,910	2,743	21
48,202	48,392	47,604	47,417	47,446	46,929	46,460	47,913	47,078	47,191	47,288	48,185	48,292	50,732	50,921	48,981	49,017	47,848	48,814	49,174	48,879	50,214	52,018	53,913	22
12,817	12,731	12,225	12,092	11,731	11,954	12,466	12,686	12,371	13,777	12,722	11,712	11,045	10,451	11,313	11,012	10,892	10,824	10,263	9,955	9,700	10,012	11,190	11,565	23
40,074	39,841	40,136	40,767	40,712	39,957	39,758	38,179	38,962	39,315	39,128	38,627	39,011	39,907	39,957	38,911	38,359	38,606	39,464	41,223	42,427	44,221	47,670	50,404	24
28,229	26,520	26,901	25,908	26,261	26,153	26,128	25,855	25,647	27,510	30,559	31,223	30,112	29,560	28,815	28,330	28,093	28,236	28,193	27,269	26,981	29,131	35,542	37,759	25
12,837	13,858	14,123	15,052	14,843	14,904	15,143	14,577	14,292	14,536	14,234	13,793	13,627	13,854	14,312	14,634	13,805	13,411	13,036	13,673	16,361	16,186	15,398	15,168	26
7,890	7,122	6,544	6,565	7,538	7,468	7,153	7,877	8,455	8,058	7,800	8,060	7,590	7,673	7,779	7,590	7,585	7,935	7,655	7,577	7,695	8,255	7,745	7,774	27
2,738	2,617	2,786	3,096	3,040	3,073	2,867	2,836	2,615	2,920	2,649	2,442	2,395	2,322	2,507	2,557	2,408	2,282	2,480	2,279	2,290	2,222	2,321	2,205	28
15,817	15,852	15,747	15,370	15,819	14,975	14,345	13,850	14,682	14,669	14,142	14,510	14,159	14,615	14,637	14,654	14,795	14,940	15,537	16,480	16,941	17,004	17,087	16,542	29
18,414	20,119	18,925	18,468	17,987	17,836	17,646	17,365	17,433	17,554	16,954	16,869	17,144	17,040	16,961	16,108	16,720	17,156	16,496	15,920	16,163	16,455	18,134	17,277	30
31,588	31,055	30,212	30,263	30,075	29,866	29,040	28,480	28,282	29,537	29,405	29,463	29,039	29,423	29,805	28,581	28,988	29,233	28,923	28,381	28,053	28,780	31,321	31,058	31
27,515	27,262	26,681	26,628	25,986	26,425	24,210	24,471	25,573	26,055	24,689	25,060	24,462	24,010	23,290	21,807	23,061	24,072	24,485	22,863	24,770	25,445	26,439	26,955	32
4,185	3,920	4,218	3,984	3,995	3,693	4,401	4,516	4,479	4,275	4,197	4,336	4,865	4,697	4,743	4,433	4,615	4,546	4,293	4,140	3,871	4,302	4,033	3,945	33
76,358	75,630	74,275	72,087	68,870	68,860	68,715	66,885	65,626	65,490	65,467	66,504	66,565	67,461	68,939	69,224	69,610	70,725	73,639	73,740	76,069	76,582	77,229	76,132	34

FIRST PERIOD:—FROM 7th JANUARY to 14th OCTOBER 1865—*continued.*

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
		7th Jan. 1865.	14th Jan. 1865.	21st Jan. 1865.	28th Jan. 1865.	4th Feb. 1865.	11th Feb. 1865.	18th Feb. 1865.	25th Feb. 1865.	4th Mar. 1865.	11th Mar. 1865.	18th Mar. 1865.	25th Mar. 1865.	1st April 1865.	8th April 1865.	15th April 1865.	22nd Apr. 1865.	29th Apr. 1865.
ENGLAND AND WALES— <i>continued.</i>		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
PRIVATE BANKS— <i>continued.</i>																		
35	Darlington, Durham and Stockton-on-Tees Banks; Backhouse & Co. - - - - -	86,294	83,813	85,278	84,505	82,259	81,719	85,520	84,118	84,508	85,175	85,519	86,433	85,430	87,035	86,431	81,880	82,740
36	Derby Bank; W. & S. Evans & Co. - - - - -	9,822	10,851	10,076	10,201	10,591	10,185	9,701	9,346	9,036	9,576	10,387	10,605	10,719	10,323	10,294	10,782	11,575
37	Derby Bank; Samuel Smith & Co. - - - - -	31,884	32,888	30,782	29,243	29,099	28,504	27,760	28,033	29,565	29,925	33,040	34,070	35,265	36,998	36,469	38,104	37,326
38	Derby Old Bank & Scarsdale & High Peak Bank; Crompton, Newton & Co.	28,249	27,670	28,729	26,745	25,186	24,660	24,900	26,011	28,849	29,922	27,222	24,920	25,520	27,595	28,783	27,440	24,134
39	Devizes and Wiltshire Bank; Locke & Co. - - - - -	6,325	6,515	6,740	6,610	6,654	6,428	5,944	5,664	5,745	5,557	5,585	5,835	6,235	6,830	6,935	6,940	6,935
40	Devonport Bank; Hodge & Co. - - - - -	6,918	7,156	6,936	6,617	6,462	7,043	6,285	6,339	6,452	6,240	5,902	6,206	6,561	6,285	6,765	6,578	6,495
41	Diss Bank; Fincham & Co. - - - - -	10,274	9,873	10,548	9,992	10,070	10,097	9,922	10,570	10,182	10,168	9,702	10,235	10,150	10,086	9,750	10,125	9,995
42	Doncaster Bank and Retford Bank; Cooke & Co. - - - - -	54,997	58,342	60,721	61,957	64,233	64,238	64,070	63,312	62,737	63,361	61,789	62,033	62,890	65,654	66,571	66,477	67,903
43	Dorchester Old and Dorsetshire Banks; Williams & Co. - - - - -	35,019	35,935	36,758	37,140	36,783	36,089	38,157	37,670	36,573	35,393	34,949	35,170	34,925	35,897	36,647	36,999	36,130
44	East Cornwall Bank; Robins, Foster & Co. - - - - -	84,326	88,671	88,040	88,028	86,410	82,676	80,821	79,312	78,964	72,287	71,179	75,323	75,773	77,951	78,813	77,627	76,550
45	East Riding Bank; Bower & Co. - - - - -	51,214	52,405	53,227	52,097	51,367	50,907	49,807	49,537	49,737	48,669	48,492	47,897	48,495	50,720	50,672	52,837	53,308
46	Essex and Bishops Stortford Banks; Sparrow, Tufnell & Co. - - - - -	36,615	36,577	37,005	36,412	37,570	37,710	36,527	36,131	36,601	36,277	35,570	35,869	36,647	40,050	40,211	39,350	38,878
47	Exeter Bank; Sanders & Co. - - - - -	20,124	21,383	23,048	22,750	21,811	21,543	20,510	20,295	20,095	19,834	20,093	19,660	20,757	22,167	22,150	21,748	21,420
48	Farnham Bank; Knight & Son - - - - -	6,091	6,220	5,977	5,770	6,423	6,463	6,158	6,057	5,918	5,857	5,605	5,630	5,855	6,110	5,995	6,152	6,030
49	Faversham Bank; Hilton & Co. - - - - -	5,763	6,015	5,486	5,367	5,185	5,028	5,045	4,984	5,250	4,920	4,890	4,771	4,780	5,521	5,834	5,795	5,580
50	Godalming Bank; Mellersh & Co. - - - - -	4,940	4,885	4,894	5,318	5,371	5,310	6,183	5,634	5,484	5,666	5,449	5,355	5,447	5,571	6,045	5,891	5,618
51	Grantham Bank; Hardy & Co. - - - - -	24,424	24,791	23,699	24,673	24,142	23,195	22,073	22,005	22,407	22,092	21,774	22,676	23,175	26,345	27,529	28,494	26,987
52	Guildford Bank; Haydon & Co. - - - - -	10,541	10,887	10,545	9,714	10,278	10,289	9,654	9,985	10,197	10,071	10,136	10,373	10,296	10,846	11,345	10,780	10,576
53	Harwich Bank; Cox, Cobbold & Co. - - - - -	5,453	5,195	5,085	5,109	5,275	5,226	5,001	4,937	5,215	5,469	5,099	5,300	5,342	5,945	5,793	5,695	5,189
54	Hertfordshire Hitchin Bank; Sharples & Co. - - - - -	33,187	31,951	33,175	33,039	33,747	34,215	33,662	33,124	32,428	32,062	32,064	31,250	32,652	33,842	35,718	36,317	35,247
55	Hull Bank and Kingston-upon-Hull Banks; Smith Brothers & Co. - - - - -	19,766	19,149	18,006	18,886	20,068	19,039	18,189	18,759	19,011	18,208	18,129	17,850	20,024	22,541	21,999	17,750	17,393
56	Huntingdon Town and County Bank; Veasey & Co. - - - - -	33,361	34,749	35,350	37,071	35,236	34,431	33,201	33,517	34,009	33,489	32,730	32,941	33,396	33,673	33,925	33,358	33,283
57	Ipswich Bank; Bacon & Co. - - - - -	19,281	20,174	20,000	20,220	20,969	20,484	19,679	20,513	19,620	19,510	18,882	18,448	19,599	20,161	19,659	19,624	18,944
58	Ipswich and Needham Market Bank, &c.; Alexanders & Co. - - - - -	54,256	55,343	54,524	53,651	53,784	54,553	54,100	53,546	53,731	55,111	54,938	54,427	54,560	56,580	56,430	55,060	54,280
59	Kendal Bank; Wakefield, Crewdson & Co. - - - - -	39,361	39,665	40,125	40,040	41,640	42,483	43,274	43,324	42,990	42,305	41,644	42,595	42,153	44,642	46,695	44,916	40,903
60	Kentish Bank; Randall & Co. - - - - -	15,842	17,461	18,707	17,918	17,073	15,990	15,417	15,400	14,580	13,760	13,140	12,988	13,090	14,020	13,225	13,519	13,170
61	Kington and Radnorshire Bank; Davies & Co. - - - - -	18,741	18,217	18,169	17,857	17,848	17,194	17,356	17,777	17,585	17,106	16,517	16,519	17,173	18,933	20,431	18,953	18,460
62	Knaresborough Old and Ripon Old Banks; Harrison & Co. - - - - -	20,335	20,035	19,701	19,781	19,408	19,405	19,362	19,023	19,567	19,808	20,515	20,209	20,636	21,553	21,477	20,958	21,602
63	Leeds Bank; Beckett & Co. - - - - -	55,611	55,773	53,470	52,608	50,966	49,612	51,286	52,157	52,582	54,084	53,215	53,689	52,090	53,228	53,149	53,804	52,774
64	Leeds Union Bank; W. Williams Brown & Co. - - - - -	33,851	35,022	37,333	37,288	37,362	35,834	34,871	33,869	34,959	35,101	33,803	34,514	34,847	35,736	35,902	35,765	36,825
65	Leicester Bank; T. & T. T. Paget - - - - -	25,559	26,679	26,427	26,734	24,995	24,113	23,005	22,093	21,998	22,086	22,224	21,370	21,786	23,694	25,030	26,519	28,161
66	Lewes Old Bank; Whitfeld & Co. - - - - -	28,904	30,506	32,143	29,770	29,557	29,050	28,673	28,764	28,365	28,470	27,613	26,909	27,129	27,553	27,952	28,656	28,566
67	Lincoln Bank; Smith, Ellison & Co. - - - - -	85,404	89,457	90,933	88,141	87,616	85,237	84,622	82,534	81,232	81,208	80,687	80,565	82,893	89,196	92,596	92,144	95,979
68	Llandovery, Lampeter and Llandilo Banks; D. Jones & Co. - - - - -	13,953	11,799	11,333	9,638	9,096	8,928	8,825	8,840	8,488	8,726	9,330	9,658	9,565	9,242	10,178	10,245	9,876
69	Longton Staffordshire Bank; C. Harvey & Son - - - - -	4,996	5,125	5,149	4,881	4,661	4,893	5,264	5,170	5,005	5,283	5,170	4,956	4,908	5,050	5,246	5,198	5,234
70	Loughborough Bank; Middleton, Cradock & Co. - - - - -	7,065	7,129	7,063	6,930	7,165	7,025	7,216	7,011	6,967	7,387	7,460	7,546	6,959	6,399	6,904	7,065	7,564
71	Lymington Bank; St. Barbe & Co. - - - - -	3,065	3,374	3,891	4,025	3,937	3,855	3,632	3,785	3,653	3,318	3,185	2,956	3,116	3,468	3,428	3,400	3,218
72	Lynn Regis and Lincolnshire Bank; Gurneys & Co. - - - - -	30,085	30,366	30,868	30,695	30,459	30,810	30,258	29,841	30,541	30,938	30,207	29,989	30,109	30,086	31,561	30,382	29,625
73	Lynn Regis and Norfolk Bank; Jarvis & Co. - - - - -	12,200	12,722	11,964	12,054	11,651	11,389	11,641	11,915	11,771	12,033	11,346	10,820	10,661	11,228	12,056	11,551	12,337
74	Macclesfield Bank; Brocklehurst & Co. - - - - -	12,055	12,778	13,133	12,717	12,500	12,505	11,801	12,135	11,880	11,686	11,222	11,420	11,791	11,963	12,224	12,379	12,793
75	Manningtree Bank; Nunn & Co. - - - - -	5,509	5,705	5,917	6,069	6,039	5,957	5,765	5,723	5,606	5,631	5,618	5,688	5,921	5,994	6,095	5,908	5,921

FIRST PERIOD:—FROM 7th JANUARY to 14th OCTOBER 1865—continued.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING

18. 6th May 1865.	19. 13th May 1865.	20. 20th May 1865.	21. 27th May 1865.	22. 3rd June 1865.	23. 10th June 1865.	24. 17th June 1865.	25. 24th June 1865.	26. 1st July 1865.	27. 8th July 1865.	28. 15th July 1865.	29. 22nd July 1865.	30. 29th July 1865.	31. 5th Aug. 1865.	32. 12 Aug. 1865.	33. 19th Aug. 1865.	34. 26th Aug. 1865.	35. 2nd Sept. 1865.	36. 9th Sept. 1865.	37. 16th Sept. 1865.	38. 23rd Sept. 1865.	39. 30th Sept. 1865.	40. 7th Oct. 1865.	41. 14th Oct. 1865.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
85,000	88,367	83,898	79,777	78,977	83,945	86,029	83,147	80,705	82,198	82,636	80,340	78,546	79,698	79,823	79,282	77,891	79,987	82,451	83,607	84,860	87,897	87,540	82,861	35
11,366	10,866	10,292	9,901	9,539	9,928	8,926	8,797	8,945	9,429	9,259	9,194	9,292	8,816	8,369	8,137	8,149	7,644	7,859	8,055	8,045	8,428	10,163	9,788	36
36,016	33,797	32,517	32,703	30,030	28,792	27,461	25,304	24,593	24,966	24,065	23,845	23,305	24,785	24,259	25,342	27,994	28,534	29,891	29,488	30,482	32,175	38,033	40,694	37
24,050	25,829	26,440	25,200	25,569	26,043	26,080	25,578	26,305	28,208	28,311	25,845	25,955	26,057	26,382	25,929	25,844	27,203	28,465	26,574	26,709	27,380	27,765	26,541	38
7,214	7,015	6,562	6,360	6,026	6,031	5,976	5,930	5,952	6,262	6,382	6,397	6,590	7,024	7,229	7,227	7,277	7,082	6,770	6,612	6,566	6,610	6,664	6,926	39
6,153	5,645	6,249	6,566	6,271	6,102	5,606	5,472	6,213	6,350	6,554	6,518	6,750	6,414	5,995	5,980	6,163	6,633	6,706	7,021	6,987	7,305	7,142	6,945	40
9,741	9,954	10,140	10,319	10,226	10,058	10,062	10,279	9,903	9,639	10,080	10,344	10,192	9,906	10,368	9,988	10,550	10,187	9,858	10,003	10,053	10,121	10,193	10,447	41
68,431	66,825	66,562	66,161	63,349	63,807	65,404	65,586	66,068	67,590	67,686	66,418	66,678	68,623	68,291	65,736	64,711	63,546	66,746	65,861	66,130	67,064	70,920	74,271	42
37,358	37,455	38,268	37,204	36,980	35,482	34,315	34,309	35,960	36,765	37,967	38,210	37,983	37,716	38,102	39,853	38,412	38,385	38,650	39,095	39,620	39,852	40,279	41,405	43
75,351	75,918	75,358	74,458	77,095	76,501	75,005	73,804	74,314	75,583	75,393	76,365	75,083	74,464	73,490	74,170	74,221	75,241	75,934	75,551	77,202	81,975	85,245	85,261	44
52,938	51,208	52,049	51,751	51,521	50,939	50,852	51,777	52,872	51,697	51,974	51,653	52,127	50,550	50,929	51,232	51,516	52,275	53,072	52,827	53,671	54,520	52,063	51,412	45
38,999	38,619	38,505	38,030	38,610	38,985	38,363	37,794	37,500	39,039	38,398	38,506	38,621	38,922	38,570	38,079	36,125	37,089	37,908	38,486	38,070	39,794	41,800	42,243	46
20,495	19,729	19,328	19,260	19,469	19,264	19,215	18,994	20,767	22,205	20,517	21,378	21,747	22,250	21,029	20,170	19,995	19,523	20,118	19,651	18,955	19,390	20,992	20,852	47
5,846	5,562	5,757	5,863	5,901	5,564	5,473	5,499	5,696	5,745	5,619	5,748	6,006	6,241	5,992	5,870	5,735	5,660	5,685	5,796	6,318	6,544	6,769	6,532	48
5,521	5,717	5,532	5,639	5,805	5,374	5,182	5,003	5,262	5,560	5,709	6,104	5,957	5,907	5,840	5,260	4,938	4,976	5,232	4,955	5,065	6,535	7,252	5,995	49
5,482	5,320	4,875	4,845	4,497	4,270	4,144	4,441	4,547	4,800	4,770	4,745	4,624	4,902	4,730	5,025	4,830	4,822	4,676	4,363	4,276	3,978	4,311	4,546	50
27,035	27,997	28,437	26,102	24,945	24,684	24,229	23,840	23,447	23,826	22,337	22,530	21,527	20,905	19,942	20,581	21,002	19,260	20,584	20,672	21,452	21,981	23,074	24,380	51
11,598	12,756	11,904	11,515	10,745	10,276	10,272	10,647	10,026	10,215	10,027	9,930	9,947	10,425	10,427	10,706	10,719	10,730	10,444	9,984	10,084	10,159	10,510	10,763	52
5,222	5,130	4,708	4,754	4,863	4,790	5,151	4,755	5,035	5,101	5,153	5,276	5,343	5,160	4,965	4,971	4,825	4,553	4,663	4,763	4,733	5,017	5,447	5,091	53
34,797	33,912	33,033	32,567	32,909	33,602	33,389	33,092	33,282	33,572	32,851	32,232	32,644	32,858	33,432	32,269	31,283	30,932	30,450	30,973	31,375	32,092	32,132	32,517	54
18,805	18,745	18,147	17,890	17,283	17,596	17,128	17,188	17,974	19,894	18,940	20,250	21,441	18,751	17,695	16,628	16,299	16,862	16,498	17,285	16,572	16,780	19,094	19,453	55
34,268	34,636	33,543	33,359	33,510	32,862	32,173	31,430	30,817	31,295	30,738	30,991	30,502	31,347	31,575	31,550	31,836	32,801	32,709	34,461	35,112	36,465	37,677	38,956	56
18,845	18,309	17,965	17,676	17,442	17,507	17,334	17,220	17,526	18,011	17,774	17,472	17,593	18,256	17,195	16,799	16,306	15,715	16,630	17,557	17,190	17,248	19,390	20,570	57
54,215	53,864	54,000	53,413	53,865	54,101	54,363	53,051	51,616	52,062	51,758	51,419	51,823	51,875	51,108	50,639	50,031	49,815	50,114	52,006	52,447	53,875	57,147	58,935	58
43,374	44,363	44,775	44,667	44,305	44,565	44,000	41,957	39,081	38,870	38,211	35,846	36,065	36,917	36,575	36,674	37,290	37,752	38,705	40,555	43,590	44,991	45,883	43,365	59
13,024	12,250	12,392	12,137	11,920	11,429	11,010	11,290	12,151	12,874	13,509	12,519	12,475	12,420	12,431	12,311	12,117	12,348	11,607	11,285	12,375	14,662	18,698	19,711	60
17,972	18,383	18,902	18,928	19,291	20,835	19,442	18,710	18,167	17,257	17,622	17,451	17,303	18,825	19,579	19,361	19,513	20,594	21,004	21,543	25,731	26,801	26,871	24,536	61
21,725	21,506																							

FIRST PERIOD :—FROM 7th JANUARY to 14th OCTOBER 1865—continued.

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
		7th Jan. 1865.	14th Jan. 1865.	21st Jan. 1865.	28th Jan. 1865.	4th Feb. 1865.	11th Feb. 1865.	18th Feb. 1865.	25th Feb. 1865.	4th Mar. 1865.	11th Mar. 1865.	18th Mar. 1865.	25th Mar. 1865.	1st Apr. 1865.	8th Apr. 1865.	15th Apr. 1865.	22nd Apr. 1865.	29th Apr. 1865.
ENGLAND AND WALES—continued.																		
PRIVATE BANKS—continued.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
76	Merionethshire Bank ; Williams & Son - - - - -	7,887	7,316	6,543	6,000	5,129	4,739	4,598	5,065	4,909	4,772	4,629	5,409	5,740	6,388	7,429	7,381	7,505
77	Miners' Bank ; Willyams & Co. - - - - -	18,117	18,844	19,026	18,068	17,940	18,638	18,329	17,643	17,894	18,075	17,391	17,565	18,282	19,067	18,204	17,418	17,515
78	Monmouthshire Agricultural and Commercial Bank ; Bailey & Co. - -	28,811	30,965	27,913	27,173	27,998	28,912	26,802	27,463	26,484	27,399	25,778	27,999	27,805	28,312	27,565	28,134	26,777
79	Monmouth Old Bank ; Bromage & Gosling - - - - -	3,342	3,665	4,026	3,565	3,675	3,679	3,599	3,817	3,974	4,168	4,292	4,296	4,253	4,342	4,422	4,323	4,359
80	Naval Bank, Plymouth ; Harris & Co. - - - - -	23,102	23,977	24,530	23,744	23,884	22,518	22,135	21,970	22,403	22,178	21,092	20,719	22,704	24,377	23,885	23,017	22,034
81	Newark Bank ; Godfrey & Riddell - - - - -	21,187	21,705	21,848	21,844	20,971	20,905	21,148	20,428	20,045	20,580	20,456	19,561	19,947	21,294	21,546	22,210	22,781
82	Newark & Sleaford Bank, and Sleaford & Newark Bank ; Handley, Peacock & Co.	43,380	45,337	46,033	45,082	43,525	42,036	39,766	38,387	38,154	40,160	41,049	40,709	43,574	46,200	45,072	46,400	47,073
83	Newbury Bank ; Bunney, Slocock & Co. - - - - -	13,014	13,492	14,468	13,746	13,932	14,245	14,175	13,740	14,185	13,949	13,714	14,326	14,286	14,491	14,788	15,032	14,842
84	Newmarket Bank ; Hammond & Co. - - - - -	16,429	17,062	17,011	17,040	17,738	17,140	16,689	16,428	16,135	16,698	16,128	16,000	16,158	16,247	15,843	17,299	17,713
85	New Sarum Bank ; Pinckney Brothers - - - - -	7,746	7,892	7,657	7,305	7,812	7,742	7,515	7,190	7,105	7,425	7,491	6,731	7,076	7,165	7,299	7,749	8,017
86	Norwich Crown and Norfolk and Suffolk Banks ; Harveys & Hudsons - -	48,155	47,877	49,303	49,044	49,388	48,385	46,667	46,504	47,023	46,552	45,959	45,594	46,431	46,683	47,530	46,739	45,506
87	Norwich and Norfolk and Fakenham Banks ; Gurneys & Birkbecks - -	80,830	82,555	82,666	82,568	81,137	79,480	78,442	76,497	76,652	76,152	76,296	77,642	79,170	81,239	80,697	79,660	79,120
88	Nottingham Bank ; Smith & Co. - - - - -	23,987	24,200	24,055	24,409	24,030	24,429	23,081	22,199	23,124	23,382	23,431	23,651	23,322	23,150	23,478	23,335	24,494
89	Nottingham and Notts Bank ; Hart, Fellows & Co. - - - - -	8,123	7,772	7,677	8,131	8,372	8,491	7,987	8,322	8,353	7,255	8,016	8,217	8,418	8,379	8,241	8,527	8,854
90	Old Bank, Tonbridge, &c., Banks ; H. S., A. H., T. and A. T. Beeching -	11,040	10,829	10,995	10,365	10,309	10,276	9,710	9,335	9,472	9,652	9,498	9,480	9,520	9,840	9,495	9,975	9,785
91	Oswestry, & Oswestry Old Bank ; Croxon & Co. - - - - -	9,306	9,141	9,239	9,342	9,606	9,295	9,250	9,851	10,949	10,778	10,590	10,461	9,818	10,781	11,710	11,690	12,210
92	Oxford Old Bank ; Parsons & Co. - - - - -	31,418	32,172	32,401	31,256	33,352	34,276	32,847	33,035	32,096	32,315	32,298	33,482	34,760	34,700	33,939	32,480	34,035
93	Oxfordshire Witney Bank ; J. W. Clinch & Sons - - - - -	8,942	9,107	9,272	9,495	9,207	9,090	9,008	8,908	8,617	8,365	8,298	8,220	8,256	8,200	8,598	8,925	9,216
94	Pease's Old Bank, Hull, Hull Old, and Beverley Banks ; Peases & Co. -	44,645	45,931	46,873	45,941	45,244	44,061	43,516	43,638	45,384	45,712	44,468	44,036	43,646	45,401	46,405	47,063	47,260
95	Pembrokeshire Bank ; J. & W. Walters - - - - -	11,573	10,760	10,019	9,471	9,155	8,826	8,098	8,125	8,485	8,801	8,080	8,100	8,389	8,858	9,953	9,045	8,780
96	Penzance Bank ; Batten & Co. - - - - -	9,615	9,632	8,985	8,345	8,574	8,616	8,267	7,847	7,684	7,446	7,324	7,080	8,289	9,029	8,687	8,798	8,674
97	Reading Bank ; Simonds & Co. - - - - -	24,168	25,782	27,249	26,367	26,154	27,066	26,614	26,060	25,783	26,145	25,984	25,547	25,893	26,586	26,623	26,155	26,761
98	Reading Bank ; Stephens, Blandy & Co. - - - - -	26,835	28,465	28,578	28,537	28,525	28,124	27,815	27,112	27,560	27,686	26,712	27,555	28,505	28,770	27,541	26,624	27,320
99	Richmond Bank ; Roper & Co. - - - - -	5,780	5,626	5,820	5,769	5,334	5,624	5,416	5,079	5,350	5,323	4,880	5,157	5,521	6,275	6,878	7,081	7,022
100	Rochdale Bank ; Clement, Royds & Co. - - - - -	1,407	1,460	1,764	1,670	1,637	1,657	1,699	1,726	1,667	1,584	1,487	1,435	1,390	1,417	1,412	1,574	1,402
101	Royston Bank ; Fordham & Sons - - - - -	9,778	10,185	9,876	9,992	9,772	10,165	10,095	10,482	10,250	9,890	9,718	9,620	9,665	10,360	9,851	9,766	9,158
102	Rugby Bank ; A. Butlin & Son - - - - -	8,722	9,573	10,583	10,788	10,759	10,467	10,419	10,176	10,005	10,129	10,413	10,528	11,147	10,500	11,183	10,868	10,532
103	Rye Bank ; R. C. Pomfret & Co. - - - - -	11,630	12,087	12,170	11,978	11,566	11,153	10,960	10,410	10,189	10,290	10,203	10,163	11,772	12,247	11,630	10,907	10,463
104	Saffron Walden and North Essex Bank ; Gibson, Tuke & Co. - - -	22,497	22,723	23,119	23,593	24,247	23,640	22,850	22,582	22,405	22,435	22,135	21,790	21,311	23,033	22,345	21,635	21,357
105	Salop Bank ; Burton, Lloyd & Co. - - - - -	10,946	10,815	10,714	9,631	9,682	9,941	9,280	8,870	8,480	8,638	8,536	8,962	9,483	9,828	9,788	9,894	9,548
106	Scarborough Old Bank ; Woodall & Co. - - - - -	21,995	23,088	23,692	23,497	23,920	23,426	23,030	22,135	22,551	22,594	21,855	21,104	21,456	22,531	22,908	22,897	23,485
107	Shrewsbury and Welshpool Bank ; Beck, Downward & Co. - - -	20,094	20,461	21,800	19,995	19,335	19,862	19,174	19,210	19,580	19,881	22,961	22,605	22,857	23,629	24,277	24,925	24,665
108	Shrewsbury, Old, and Shrewsbury and Ludlow Banks ; Rocke, Eyton & Co. -	33,913	34,238	33,479	32,005	31,126	31,952	30,496	29,637	29,907	31,994	30,310	30,817	29,002	29,711	29,755	31,872	31,737
109	Sittingbourn and Milton Bank ; Vallance & Co. - - - - -	3,515	3,534	3,562	3,496	3,378	3,330	3,256	3,373	3,343	3,341	3,357	3,276	3,246	3,105	3,365	3,321	3,490
110	Southampton and Hampshire Bank ; Atherley & Co. - - - - -	2,448	2,441	2,224	2,022	2,119	2,180	2,030	1,825	1,775	1,856	1,826	1,932	2,016	2,120	2,118	2,068	2,023
111	Southampton Town and County Bank ; Maddison, Pearce & Co. - - -	11,104	11,054	10,794	10,065	10,020	10,502	9,675	9,288	9,730	9,746	9,626	9,247	9,770	10,901	10,434	9,970	9,142
112	Southwell Bank ; Wylde & Co. - - - - -	8,701	8,664	8,831	8,549	8,528	8,565	8,474	8,422	8,120	8,194	8,198	8,607	8,655	9,126	8,893	8,754	8,763
113	Stafford Old Bank ; Stevenson & Co. - - - - -	13,057	13,787	13,756	14,046	13,085	12,351	12,411	11,793	11,702	11,671	11,821	11,810	12,109	11,561	11,459	12,096	11,642
114	Stamford and Rutland Bank ; Eaton, Cayley & Co. - - - - -	17,810	18,430	18,358	18,528	17,913	17,675	17,160	17,006	16,929	16,495	16,725	16,827	18,590	19,275	19,631	20,658	20,100
115	Taunton Bank ; H. R., H. J. and D. Badcock - - - - -	20,745	20,739	21,223	21,066	20,319	20,285	20,966	20,447	20,032	19,241	19,241	20,193	20,574	20,441	19,934	19,644	20,068
116	Tavistock Bank ; Gill, Sons & Co. - - - - -	8,696	10,073	9,771	9,380	8,737	9,150	8,622	8,152	8,211	9,017	8,905	8,780	9,293	10,277	11,116	12,363	13,356

FIRST PERIOD:—FROM 7th JANUARY to 14th OCTOBER 1865—continued.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING

18. 6th May 1865.	19. 13th May 1865.	20. 20th May 1865.	21. 27th May 1865.	22. 3rd June 1865.	23. 10th June 1865.	24. 17th June 1865.	25. 24th June 1865.	26. 1st July 1865.	27. 8th July 1865.	28. 15th July 1865.	29. 22nd July 1865.	30. 29th July 1865.	31. 5th Aug. 1865.	32. 12th Aug. 1865.	33. 19th Aug. 1865.	34. 26th Aug. 1865.	35. 2nd Sept. 1865.	36. 9th Sept. 1865.	37. 16th Sept. 1865.	38. 23rd Sept. 1865.	39. 30th Sept. 1865.	40. 7th Oct. 1865.	41. 14th Oct. 1865.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
7,308	7,639	8,889	8,673	9,414	9,398	8,383	8,064	7,426	7,012	6,441	5,924	5,514	5,328	6,114	6,366	6,356	6,007	6,006	6,785	8,965	9,257	8,928	8,781	76
17,823	18,089	18,371	17,881	18,680	18,837	18,841	17,677	18,904	20,040	18,493	17,056	17,812	18,150	18,753	19,645	19,429	18,347	18,579	17,965	18,401	18,608	18,625	18,867	77
29,276	31,311	28,640	24,530	24,380	26,557	25,465	27,555	26,950	28,226	27,520	27,400	26,749	28,013	28,129	27,420	28,765	27,055	28,021	28,170	29,905	30,803	29,015	26,086	78
4,607	4,393	4,500	4,160	4,138	4,175	4,080	4,778	5,103	4,889	4,901	4,858	4,609	4,322	4,062	4,246	4,089	4,058	4,639	4,849	4,695	4,831	4,927	4,589	79
21,787	21,770	21,049	20,749	20,190	19,547	19,397	19,480	19,570	21,402	22,816	22,657	22,235	22,470	21,424	21,450	21,165	20,646	20,430	20,597	19,962	20,895	23,486	22,920	80
22,501	22,766	23,957	22,812	20,772	20,455	20,254	20,480	20,200	20,857	20,452	20,091	19,797	20,789	20,337	19,798	19,227	19,014	19,006	20,335	20,849	22,770	23,391	24,553	81
47,058	49,258	49,878	46,745	45,442	45,275	42,215	41,005	41,023	43,322	41,640	40,973	39,657	40,121	40,106	40,479	41,621	42,545	41,852	43,285	45,455	46,140	47,197	49,720	82
14,720	14,174	14,363	14,509	13,843	13,785	13,730	14,030	13,877	14,388	14,437	14,642	13,865	13,785	13,238	12,540	12,775	12,855	13,075	12,793	13,349	13,770	15,084	15,635	83
18,253	18,317	17,274	17,189	16,427	16,361	16,005	15,881	16,118	17,925	17,268	16,677	16,118	15,521	15,192	14,836	14,926	14,774	14,746	14,844	14,931	15,052	15,897	16,825	84
7,376	7,196	7,150	7,073	6,850	6,545	6,272	6,289	6,280	6,395	6,514	6,863	7,084	6,751	6,601	6,576	6,702	6,454	6,336	6,691	6,383	6,380	6,760	6,671	85
44,924	45,672	46,167	46,768	45,833	45,721	45,188	44,836	45,993	46,871	46,926	45,308	44,563	45,433	46,025	45,106	45,174	45,773	45,200	45,869	45,288	47,478	50,887	50,013	86
79,587	77,736	76,975	76,695	75,532	75,082	75,688	76,667	77,384	76,870	75,266	72,944	73,733	74,328	71,630	71,321	71,512	72,727	73,018	71,714	72,007	75,785	81,234	86,905	87
25,432	25,604	24,821	23,068	22,625	21,595	21,005	21,291	20,459	20,948	21,313	21,351	21,054	22,366	22,645	23,008	22,780	22,223	22,505	23,384	22,494	22,540	23,745	25,097	88
9,597	8,959	9,123	8,618	8,974	8,523	8,583	8,151	7,998	8,669	8,573	9,055	7,703	8,117	8,067	7,812	7,513	6,834	Business disposed of to the English Joint Stock Bank, Limited, (1st September 1865.					89	
9,293	9,275	9,084	8,653	8,385	8,759	8,308	8,328	9,005	9,735	9,381	9,275	9,160	9,435	9,029	8,663	8,360	7,889	7,943	7,756	8,067	9,469	11,524	12,145	90
12,906	12,695	12,655	12,604	11,626	11,857	11,893	11,915	11,527	11,609	13,116	13,840	12,775	11,290	11,177	10,989	10,715	10,680	11,261	11,644	11,915	12,433	12,286	12,126	91
34,927	33,791	34,590	33,380	33,829	36,240	34,725	32,734	35,417	35,919	32,883	33,035	33,528	33,366	32,387	31,685	31,237	31,562	31,329	30,116	29,456	30,222	32,875	32,970	22
8,980	8,813	8,564	8,266	7,961	7,697	8,211	8,668	8,820	9,070	8,794	8,806	8,870	8,997	8,667	8,319	8,216	8,456	8,453	8,998	9,566	9,641	9,322	9,357	93
45,852	45,277	44,522	44,260	42,768	42,787	42,971	41,686	44,276	44,379	43,927	46,140	44,723	44,390	44,725	42,930	42,494	43,693	44,880	45,984	48,243	48,386	50,145	47,540	94
9,516	10,602	10,088	9,785	9,580	8,801	10,444	10,023	9,786	9,973	10,090	8,839	8,201	8,785	9,292	8,992	8,885	8,833	9,415	9,839	10,911	10,875	10,890	11,786	95
9,485	8,944	8,247	8,011	8,127	8,133	7,913	7,734	8,919	9,629	8,670	8,376	8,492	10,326	9,658	8,955	8,620	8,938	9,302	8,837	8,366	8,625	9,236	9,108	96
27,992	28,047	27,771	27,005	26,434	26,477	26,951	26,265	25,639	25,872	25,715	25,377	25,162	25,614	26,386	25,542	25,643	26,858	26,130	26,315	25,895	25,864	26,898	28,070	97
28,152	27,607	27,436	26,110	25,864	25,560	25,054	24,813	25,346	26,165	26,134	26,959	26,805	27,301	26,196	26,130	25,640	24,870	25,463	24,923	24,519	25,655	28,070	27,496	98
7,465	6,681	6,501	6,621	6,796	6,612	6,675	6,456	6,107	5,783	5,633	6,115	6,045	5,833	5,385	5,226	5,272	5,351	5,542	5,537	6,133	6,260	6,468	6,597	99
1,320	1,304	1,154	1,195	1,030	1,035	1,212	1,492	1,805	1,884	1,747	1,960	1,909	1,585	1,564	1,427	1,533	1,372	1,384	1,209	1,379	1,280	1,059	925	100
8,989	8,760	9,122	8,989	8,741	9,073	9,510	9,250	9,860	10,000	10,164	9,795	9,583	9,082	8,776	8,734	8,947	9,006	9,077	8,807	8,559	8,510	8,404	8,337	101
9,149	9,065	9,213	8,794	8,717	8,685	8,370	8,795	8,883	8,795	8,660	8,929	8,840	8,851	8,833	8,705	8,665	8,364	8,532	8,831	9,132	9,566	9,385	9,423	102
10,670	10,628	11,101	10,667	10,295	10,026	9,896	10,434	10,015	9,709	10,645	10,903	10,690	10,490	10,070	9,777	9,905	9,938	9,990	10,20					

FIRST PERIOD:—FROM 7th JANUARY to 14th OCTOBER 1865—continued.

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
		7th Jan. 1865.	14th Jan. 1865.	21st Jan. 1865.	28th Jan. 1865.	4th Feb. 1865.	11th Feb. 1865.	18th Feb. 1865.	25th Feb. 1865.	4th Mar. 1865.	11th Mar. 1865.	18th Mar. 1865.	25th Mar. 1865.	1st Apr. 1865.	8th Apr. 1865.	15th Apr. 1865.	22nd Apr. 1865.	29th Apr. 1865.
ENGLAND AND WALES--continued.																		
PRIVATE BANKS--continued.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
117	Thorabury Bank; Harwood & Co. - - - - -	6,930	6,838	7,343	7,145	6,859	6,920	6,887	7,079	7,213	7,647	7,893	7,904	8,582	8,610	9,105	9,199	9,547
118	Thrapston and Kettering Bank, Northamptonshire; Eland & Eland - -	11,921	11,444	10,755	11,470	11,925	11,783	11,160	11,340	11,834	11,450	11,317	11,690	11,525	12,100	11,950	11,129	10,800
119	Tiverton and Devonshire Bank; Dunsford & Co. - - - - -	10,583	11,505	11,303	10,475	10,688	10,400	9,707	9,610	8,952	8,829	8,914	9,405	9,718	9,976	9,747	9,998	10,900
120	Towcester Old Bank; Mercer & Co. - - - - -	5,505	5,794	5,838	5,658	5,907	6,469	6,107	5,625	5,601	5,683	6,077	6,204	6,589	6,533	6,728	6,484	6,430
121	Tring Bank and Chesham Bank; Butcher & Sons - - - - -	12,366	12,704	13,745	13,492	13,108	13,032	12,973	12,928	13,175	13,401	12,977	12,860	12,800	12,157	12,405	12,517	13,090
122	Union Bank, Cornwall; Vivian & Co. - - - - -	16,658	16,540	16,608	15,994	16,677	16,203	15,512	15,016	15,418	15,638	14,188	14,290	15,502	15,683	15,158	14,514	13,589
123	Uxbridge Old Bank; Hull, Smith & Co. - - - - -	8,040	8,287	8,390	8,620	8,809	9,338	9,105	8,498	8,335	8,758	8,109	9,497	8,928	8,374	8,419	8,700	8,690
124	Wallingford Bank; Hedges, Wells & Co. - - - - -	5,735	5,980	6,368	6,320	6,249	6,490	6,246	6,092	6,130	6,066	5,770	5,580	5,617	5,754	5,650	5,856	5,779
125	Warwick and Warwickshire Bank; Greenway & Co. - - - - -	17,826	18,888	19,350	18,988	18,239	18,122	18,030	18,050	18,277	18,680	18,462	18,393	18,427	18,322	18,991	18,679	17,988
126	Wellington (Somersetshire) Bank; Fox, Brothers & Co. - - - - -	2,444	2,584	2,589	2,399	2,298	2,191	1,893	2,010	1,937	1,853	1,883	2,086	2,166	1,992	1,889	1,810	1,893
127	West Riding, Wakefield, and Pontefract Banks; Leatham, Tew & Co. -	37,498	39,229	40,236	41,162	41,705	44,016	42,244	41,794	42,175	42,206	40,700	38,061	39,610	40,860	42,896	43,086	44,015
128	Weymouth, Old, and Dorchester Banks; Eliot, Pearce & Co. - - -	16,402	16,422	16,283	17,082	15,886	16,087	16,074	15,263	16,045	15,647	15,410	14,864	14,906	15,031	14,740	14,455	16,337
129	Whitby Old Bank; Simpson, Chapman & Co. - - - - -	14,360	14,160	14,027	14,104	13,986	14,265	13,936	13,939	14,245	14,035	13,920	13,813	13,624	14,005	14,024	13,810	13,830
130	Winchester, Alresford, and Alton Bank; Bulpett & Co. - - - - -	11,365	11,169	11,375	11,158	11,022	10,830	10,285	10,332	9,715	10,013	9,905	9,803	10,452	11,105	10,985	10,513	10,199
131	Wirksworth and Ashbourn (Derbyshire) Bank; Arkwright & Co. - -	35,738	35,561	34,041	34,451	35,492	34,538	34,191	33,214	32,581	33,174	33,248	33,633	34,358	35,522	36,692	37,280	37,251
132	Wisbech and Lincolnshire Bank; Gurneys & Co. - - - - -	37,001	37,670	37,990	37,845	37,665	36,795	35,400	35,964	35,315	34,806	33,930	35,235	36,245	37,514	38,896	38,666	39,550
133	Wiveliscombe Bank; P. & W. Hancock - - - - -	4,205	4,490	4,313	4,000	3,351	3,250	3,272	3,227	3,903	3,741	3,727	3,376	3,214	3,302	3,169	3,865	3,586
134	Wolverhampton Bank; R. & W. F. Fryer - - - - -	10,034	10,303	10,713	10,652	9,948	9,609	9,093	8,606	8,217	8,440	6,449	5,401	5,484	6,256	6,350	6,695	7,025
135	Worcester, Old, and Tewkesbury Bank; Berwick, Lechmere & Co. - -	51,643	52,152	52,936	51,846	50,896	51,016	49,236	48,373	48,306	48,371	46,333	46,901	46,850	48,786	50,045	48,913	48,608
136	Yarmouth & Suffolk and Halesworth & Suffolk Banks; Gurneys, Birkbeck & Co.	41,571	42,808	42,996	41,640	41,906	41,120	40,670	38,824	38,081	38,483	38,030	37,580	38,555	39,798	39,679	37,875	37,192
137	Yarmouth, Norfolk, and Suffolk Banks; Sir E. H. K. Lacon, Bart. & Co. -	12,344	11,350	10,723	10,634	10,255	10,186	9,165	8,725	9,355	9,696	9,095	8,890	9,348	8,856	8,739	8,838	8,316
138	York Bank; Swann, Clough, & Co. - - - - -	37,887	38,796	38,974	38,318	39,155	39,817	38,856	38,456	38,532	38,096	36,966	36,286	36,162	38,082	39,701	41,006	42,473
TOTAL of Private Banks - - -		3,026,903	3,091,298	3,105,176	3,059,407	3,041,977	3,014,348	2,954,402	2,918,867	2,930,294	2,912,223	2,867,550	2,872,430	2,925,273	3,028,222	3,056,961	3,040,919	3,035,021
JOINT STOCK BANKS.																		
139	Bank of Westmorland - - - - -	9,249	10,452	10,739	10,334	10,437	10,991	11,815	12,000	11,403	11,270	11,378	11,945	11,986	12,656	12,711	11,954	11,321
140	Bank of Whitehaven - - - - -	27,554	27,455	28,788	29,165	30,433	30,278	29,682	30,790	30,180	30,345	29,941	29,781	29,360	29,865	30,480	30,990	31,547
141	Barnsley Banking Company - - - - -	8,505	8,790	8,898	8,839	9,032	9,352	9,562	9,724	9,255	9,317	9,278	9,261	9,012	9,194	9,477	9,275	9,304
142	Bilston District Banking Company - - - - -	8,795	9,343	8,931	8,108	8,203	8,195	8,626	8,726	8,969	9,473	8,175	7,490	7,950	7,936	8,769	8,691	7,828
143	Bradford Banking Company - - - - -	47,663	48,023	49,019	49,787	49,663	49,588	50,186	48,553	48,171	48,568	48,866	48,480	49,053	49,493	49,670	49,277	48,625
144	Bradford Commercial Banking Company - - - - -	19,980	20,225	20,780	19,642	19,156	20,001	20,310	20,002	19,765	19,701	20,087	20,123	19,846	20,604	20,562	20,031	19,047
145	Burton, Uttoxeter, and Staffordshire Union Bank - - - - -	49,003	50,752	48,575	45,429	45,441	44,830	44,175	43,388	43,449	43,361	46,644	47,990	49,488	52,935	54,976	55,718	57,170
146	Carlisle City and District Bank - - - - -	20,095	20,152	19,741	19,881	19,960	19,784	20,001	19,198	19,683	19,494	19,656	19,601	19,994	20,043	19,700	19,802	19,831
147	Carlisle and Cumberland Banking Company - - - - -	24,039	24,201	24,075	24,265	24,142	24,135	24,144	24,210	23,402	23,625	23,742	24,521	24,700	25,129	24,375	25,454	27,378
148	Chesterfield and North Derbyshire Banking Company - - - - -	8,610	8,556	8,785	8,897	9,738	9,730	8,877	8,483	9,330	9,526	9,665	9,360	9,592	9,887	9,914	9,478	9,367
149	County of Gloucester Banking Company - - - - -	100,414	102,921	103,010	102,375	101,110	100,350	98,530	99,288	98,245	97,146	96,555	96,247	99,425	104,493	104,102	103,671	104,344
150	Coventry and Warwickshire Banking Company - - - - -	14,761	15,949	16,230	15,914	14,766	14,491	14,161	14,857	15,284	16,003	15,798	14,661	15,112	14,632	14,783	14,243	14,470
151	Coventry Union Banking Company - - - - -	13,547	12,525	13,990	13,118	12,970	12,723	12,832	12,591	12,648	11,845	12,231	11,934	12,338	12,284	12,418	12,690	12,456

FIRST PERIOD:--FROM 7th JANUARY to 14th OCTOBER 1865--continued.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING

18. 8th May 1865.	19. 13th May 1865.	20. 20th May 1865.	21. 27th May 1865.	22. 3rd June 1865.	23. 10th June 1865.	24. 17th June 1865.	25. 24th June 1865.	26. 1st July 1865.	27. 8th July 1865.	28. 15th July 1865.	29. 22nd July 1865.	30. 29th July 1865.	31. 5th Aug. 1865.	32. 12th Aug. 1865.	33. 19th Aug. 1865.	34. 26th Aug. 1865.	35. 2nd Sept. 1865.	36. 9th Sept. 1865.	37. 16th Sept. 1865.	38. 23rd Sept. 1865.	39. 30th Sept. 1865.	40. 7th Oct. 1865.	41. 14th Oct. 1865.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
9,293	9,060	8,896	7,873	7,603	7,378	7,480	7,610	8,214	7,908	7,416	7,574	7,874	7,749	8,331	8,055	7,787	7,756	7,831	8,155	8,145	8,597	8,551	8,754	117
11,608	11,437	11,085	11,615	11,189	11,646	11,675	11,131	10,671	10,901	11,005	11,267	11,544	11,786	11,282	11,301	11,606	11,449	10,995	11,364	11,487	11,633	11,365	11,654	118
11,302	10,423	9,799	9,812	9,688	9,190	8,851	9,066	9,968	10,135	9,945	9,975	9,751	9,727	9,264	9,415	9,333	9,132	9,152	9,265	9,260	10,050	10,143	9,980	119
6,000	6,239	6,018	6,286	6,151	6,048	5,886	5,884	5,761	5,714	5,695	5,875	5,731	6,110	6,483	6,367	5,892	6,150	6,199	6,515	6,355	6,769	7,339	7,760	120
12,885	12,800	12,470	12,802	12,717	12,494	12,701	13,113	12,695	13,404	13,191	13,299	13,686	13,546	12,466	12,692	13,067	13,219	13,510	13,510	14,147	13,902	12,487	13,039	121
14,233	14,203	13,308	13,088	13,913	14,013	13,089	13,148	14,676	13,820	12,669	13,263	12,733	13,819	14,299	13,366	13,699	14,759	15,747	15,201	15,128	15,273	16,958	17,319	122
8,282	8,235	8,329	7,702	7,830	7,723	8,172	8,168	8,005	8,000	8,028	8,140	8,287	8,064	8,133	8,442	8,503	9,005	8,635	8,005	7,818	8,141	9,031	9,046	123
5,397	5,399	5,425	5,225	5,218	5,158	5,111	5,354	5,166	5,627	5,591	5,840	6,298	6,313	5,832	5,575	5,400	5,443	5,531	5,265	5,223	5,772	5,916	6,425	124
17,442	18,018	17,756	17,092	16,572	16,185	16,352	15,727	16,419	16,578	17,185	17,335	17,585	17,118	16,810	17,529	17,447	17,710	18,049	18,823	18,246	18,242	18,665	19,348	125
2,084	1,838	1,664	1,713	1,835	1,873	1,955	2,541	4,136	4,240	4,753	4,969	4,914	5,012	4,691	4,168	3,810	3,242	3,559	3,329	3,677	4,213	4,340	4,057	126
42,725	41,758	40,988	39,361	40,401	41,269	40,182	38,047	37,826	37,940	37,132	37,781	37,851	37,511	37,064	38,335	38,079	37,936	38,849	39,525	40,082	41,036	42,186	44,911	127
16,093	15,319	15,919	15,897	15,476	14,145	13,631	13,130	13,284	14,325	14,283	17,954	16,902	16,411	16,117	15,433	15,555	15,450	15,134	15,375	15,515	15,832	16,312	16,144	128
13,837	14,000	14,008	13,711	13,805	14,013	14,114	13,740	13,830	14,275	13,982	13,850	13,390	13,485	13,290	13,450	12,904	12,915	13,720	13,726	13,973	14,228	14,105	14,397	129
9,819	9,919	9,690	9,402	9,210	9,268	10,032	10,341	11,683	11,925	11,184	11,270	11,691	12,379	11,712	11,005	11,096	10,634	10,372	9,994	10,433	10,738	11,386	11,585	130
36,792	36,043	36,006	35,843	35,162	35,473	34,573	34,703	35,238	35,950	35,893	35,636	35,729	35,333	34,115	34,003	33,925	33,479	34,424	35,153	35,743	36,303	37,312	38,238	131
40,440	39,905	39,176	37,833	36,732	36,825	36,555	37,892	37,312	36,375	35,177	33,324	33,230	35,357	34,976	34,340	33,697	33,618	35,075	36,468	38,015	40,309	43,721	48,609	132
3,320	3,708	4,755	4,466	4,125	3,714	3,575	3,393	3,457	3,466	3,661	3,381	4,039	3,746	3,590	3,875	3,875	3,749	3,842	4,143	4,137	6,261	5,842	5,594	133
7,231	7,529	7,275	6,916	7,335	8,209	8,345	8,511	8,199	7,924	8,000	8,186	8,205	8,008	9,330	9,654	10,272	9,373	8,924	9,803	10,633	10,798	10,587	10,917	134
46,630	45,291	45,136	44,098	44,268	46,001	45,083	43,356	43,974	45,946	45,991	46,303	46,023	45,310	44,716	44,449	43,461	43,666	46,187	48,039	56,728	61,612	65,746	67,118	135
37,295	35,886	36,236	35,709	35,680	36,586	36,155	35,630	36,472	35,755	36,431	36,610	34,741	34,429	34,393	34,853	34,775	35,073	35,535	35,931	36,669	38,306	41,980	43,550	136
8,502	9,015	8,784	8,175	7,893	7,428	7,548	7,338	7,292	7,834	7,927	8,173	8,539	8,878	8,312	7,715	7,624	8,275	8,705	8,432	8,521	8,807	8,681	8,761	137
42,527	42,612	41,546	41,082	40,031	38,808	37,812	36,002	35,184	35,539	35,529	33,481	33,411	35,262	35,263	35,186	36,554	36,249	36,948	38,292	38,518	39,350	41,017	41,651	138
3,042,842	3,036,024	2,995,824	2,928,868	2,893,822	2,880,779	2,865,127	2,838,411	2,859,165	2,912,856	2,890,344	2,866,683	2,843,986	2,859,084	2,845,616	2,824,366	2,826,553	2,835,090	2,872,529	2,913,143	2,978,837	3,073,119	3,193,749	3,232,204	
12,015	11,887	11,951	11,690	12,046	11,925	11,791	11,942	11,099	10,985	11,124	10,425	10,156	9,834	9,997	9,850	9,974	10,048	10,451	10,535	11,071	11,417	11,822	11,708	139
31,208	30,423	29,973	29,869	29,499	30,792	30,055	28,879	27,841	29,233	29,739	28,844	27,515	27,750	28,052	27,660	27,182	27,773	27,029	26,141	26,689	26,956	27,642	28,069	140
9,419	9,197	9,215	9,018	8,605	8,169	8,155	8,725	8,642	9,520	9,522	9,265	9,124	9,275	9,208	9,324	9,318	9,457	9,565	9,563	9,718	9,720	9,495	9,252	141
7,007	7,762	7,695	7,973	7,604	8,192	7,737	8,493	8,820	9,654	9,537	9,041	7,873	8,512	8,360	8,864	9,288	9,305	9,144	9,063	8,899	9,730	9,117	9,300	142
48,362	48,523	48,409	47,244	46,953	46,801	47,197	46,710	46,685	46,596	46,885	47,239	47,439	47,614	49,025	50,805	50,806	50,569	48,210	47,468	49,670	50,138	48,175	49,096	143
19,774	19,932	20,222	20,048	19,841	20,282	20,300	19,735	19,827	20,076	20,393	19,880	19,855	20,668	19,775	19,838	20,385	19,713	19,787	20,193	20,255	20,000	19,874	19,981	144
59,395	58,184	56,950	53,893	51,460	49,340	49,545	46,943	44,539	44,804	42,875	39,565	38,662	38,732	39,387	39,692	40,118	38,049	39,948	40,827	41,520	43,130	45,720	47,685	145
19,991	19,884	19,541	19,923	20,001	19,414	20,093	19,787	19,281	20,161	19,758	19,436	19,248	19,873	19,866	19,801	19,652	19,947	20,159	20,091	20,002	19,847	19,814	19,745	146
27,115	27,225	26,022	21,707	25,480	25,070	26,169	25,496	26,410	26,310	25,315	24,375	26,433	25,697	24,769	25,131	24,800	25,035							

FIRST PERIOD:—FROM 7th JANUARY to 14th OCTOBER 1865 - - - - -

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
		7th Jan. 1865.	14th Jan. 1865.	21st Jan. 1865.	28th Jan. 1865.	4th Feb. 1865.	11th Feb. 1865.	18th Feb. 1865.	25th Feb. 1865.	4th Mar. 1865.	11th Mar. 1865.	18th Mar. 1865.	25th Mar. 1865.	1st Apr. 1865.	8th Apr. 1865.	15th Apr. 1865.	22nd Apr. 1865.	29th Apr. 1865.
ENGLAND AND WALES—continued.																		
JOINT STOCK BANKS—continued.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
152	Cumberland Union Banking Company, Limited - - - - -	32,160	32,524	32,027	30,397	27,261	23,850	24,213	25,123	25,700	26,681	27,671	28,320	28,988	30,175	31,023	32,540	34,289
153	Darlington District Joint Stock Banking Company - - - - -	20,330	20,730	20,367	20,292	20,170	22,284	25,597	23,513	22,823	23,827	24,999	24,795	23,796	24,012	25,465	27,214	26,294
154	Derby and Derbyshire Banking Company - - - - -	18,304	19,065	19,082	18,698	18,786	19,121	18,328	18,450	18,800	18,633	20,155	21,087	19,071	19,464	20,444	19,810	18,155
155	Dudley and West Bromwich Banking Company - - - - -	30,212	31,720	32,449	30,841	29,173	29,648	30,084	29,598	29,953	30,277	26,868	23,994	23,805	23,793	24,136	23,358	22,555
156	Gloucestershire Banking Company - - - - -	131,576	134,899	136,517	134,773	136,475	137,029	136,685	135,490	136,185	133,454	130,706	131,162	133,185	136,626	138,301	138,660	139,953
157	Halifax Joint Stock Bank - - - - -	16,507	16,845	16,984	16,534	16,285	16,199	16,472	16,310	16,136	15,948	15,929	15,797	15,693	15,640	15,591	15,365	15,894
158	Halifax and Huddersfield Union Bank - - - - -	33,132	36,870	38,556	38,356	36,695	36,752	36,518	36,409	36,002	34,929	35,288	33,761	33,230	34,059	35,312	35,532	34,833
159	Halifax Commercial Banking Company, Limited - - - - -	11,561	11,561	12,156	12,253	11,813	11,612	11,738	12,152	11,766	11,538	11,228	11,137	11,381	11,973	13,000	13,026	13,183
160	Helston Banking Company - - - - -	1,480	1,499	1,525	1,495	1,490	1,471	1,483	1,510	1,491	1,485	1,490	1,484	1,542	1,516	1,475	1,489	1,528
161	Huddersfield Banking Company - - - - -	31,062	34,764	36,271	34,758	34,339	33,187	34,451	33,900	33,060	31,801	31,976	31,851	30,898	32,839	33,876	35,292	34,745
162	Hull Banking Company - - - - -	31,120	28,570	28,408	27,463	27,594	28,305	28,329	28,036	29,552	30,061	30,568	28,004	26,535	29,554	31,178	29,661	25,679
163	Knaresborough and Claro Banking Company - - - - -	24,994	24,004	24,429	24,681	24,279	24,635	24,828	24,725	25,010	25,653	26,590	26,614	26,222	26,508	27,680	26,795	27,854
164	Lancaster Banking Company - - - - -	51,549	52,929	52,561	51,779	54,650	57,457	62,598	63,239	63,784	63,892	61,443	59,848	59,977	60,335	62,707	62,766	65,820
165	Leamington Priors and Warwickshire Bank - - - - -	10,498	10,870	10,701	10,899	10,890	11,559	11,857	11,162	10,733	11,608	11,260	10,922	10,700	10,736	10,728	10,685	9,718
166	Leicestershire Banking Company - - - - -	55,260	58,495	59,984	60,760	60,674	59,840	57,075	57,242	55,646	55,266	54,660	55,338	57,575	60,367	64,306	67,664	69,718
167	Lincoln and Lindsey Banking Company - - - - -	45,810	49,485	49,170	48,909	48,474	49,418	47,246	46,655	46,672	47,216	45,893	47,117	48,120	51,691	49,160	50,257	50,044
168	Ludlow and Tenbury Bank - - - - -	7,830	8,015	8,461	8,525	7,734	9,003	8,752	8,465	8,789	9,171	9,143	9,300	9,485	8,916	9,609	9,215	9,663
169	Moore & Robinson's Notts Banking Company - - - - -	27,228	26,321	26,461	25,436	27,861	27,155	24,609	24,649	27,099	27,554	26,219	26,079	28,739	29,097	26,218	25,552	25,328
170	National Provincial Bank of England - - - - -	407,961	413,114	411,189	402,025	395,570	395,145	392,900	391,414	397,411	400,245	402,281	405,820	416,823	431,739	440,289	428,594	421,734
171	Northamptonshire Banking Company - - - - -	18,980	19,575	19,720	19,797	19,376	19,468	19,741	19,758	20,229	20,013	20,152	21,047	20,077	20,673	20,615	21,800	20,758
172	Northamptonshire Union Bank - - - - -	58,887	61,852	62,475	62,467	62,888	63,387	62,690	61,609	61,993	63,777	63,310	64,400	65,020	67,345	67,136	67,709	67,536
173	North and South Wales Bank - - - - -	55,690	57,330	56,190	52,635	52,880	51,235	49,063	49,145	48,891	50,486	52,442	53,944	56,554	57,612	58,400	59,486	61,543
174	North Wilts Banking Company - - - - -	37,178	38,780	38,657	37,703	38,430	39,468	43,434	38,386	38,520	39,503	40,425	40,081	41,518	42,737	42,939	44,855	44,278
175	Nottingham and Nottinghamshire Banking Company - - - - -	25,940	26,659	25,613	25,909	25,178	24,539	23,922	23,730	25,121	24,474	23,521	24,314	26,753	28,326	27,211	28,138	28,929
176	Pares's Leicestershire Banking Company - - - - -	52,297	53,987	54,105	55,020	55,199	55,105	52,752	51,140	51,250	51,683	50,257	48,984	53,193	54,848	54,536	55,022	56,222
177	Saddleworth Banking Company - - - - -	335	335	335	335	335	335	335	335	335	335	335	335	335	335	335	335	335
178	Sheffield Banking Company - - - - -	35,454	36,375	37,207	35,065	34,165	34,495	35,905	35,636	35,369	35,910	36,872	34,490	35,559	35,978	35,960	34,985	36,175
179	Sheffield and Hallamshire Banking Company - - - - -	22,332	22,098	23,081	24,454	24,175	21,587	22,185	22,846	23,180	23,548	24,354	23,732	22,008	21,948	24,006	24,238	23,435
180	Sheffield and Rotherham Joint Stock Banking Company - - - - -	47,758	49,963	50,076	51,875	53,021	52,787	52,130	51,042	50,097	51,442	52,894	52,981	52,600	54,083	54,089	51,464	50,163
181	Shropshire Banking Company - - - - -	40,083	38,874	39,098	38,750	39,956	37,940	34,939	34,308	36,038	35,602	36,612	35,460	38,520	37,125	38,363	38,022	39,290
182	Stamford, Spalding and Boston Banking Company - - - - -	44,969	47,195	48,224	46,955	45,800	46,357	45,530	45,010	45,061	45,884	45,090	46,766	48,821	54,410	56,799	54,713	52,646
183	Stourbridge and Kidderminster Banking Company - - - - -	49,151	53,596	55,119	54,030	52,595	52,498	53,081	50,835	50,355	49,152	47,865	46,440	46,590	48,830	50,327	50,536	51,138
184	Stuckey's Banking Company - - - - -	296,182	300,922	302,120	297,680	296,919	298,318	291,875	292,668	294,182	297,114	297,038	302,547	315,352	327,195	325,287	323,285	323,180
185	Swaledale and Wensleydale Banking Company - - - - -	48,793	47,570	48,311	47,088	45,245	44,890	43,571	42,134	42,720	43,820	45,310	46,866	48,061	50,603	50,772	53,211	52,808
186	Wakefield and Barnsley Union Bank - - - - -	14,556	14,830	14,806	14,592	13,663	14,004	14,053	13,790	13,803	14,480	14,211	13,789	13,845	14,246	14,439	14,898	14,715
187	Warwick and Leamington Banking Company - - - - -	26,662	26,962	26,547	26,404	25,762	27,652	25,732	24,959	25,685	27,692	26,316	25,759	27,193	28,567	27,232	26,788	26,025
188	West of England and South Wales District Bank - - - - -	77,470	80,492	80,419	77,804	78,706	81,609	80,906	81,736	82,203	83,991	79,605	75,710	78,478	86,041	80,371	78,775	78,642
189	West Riding Union Banking Company - - - - -	32,286	35,310	33,817	30,338	30,491	30,746	33,935	34,550	32,312	31,767	32,453	32,885	32,925	33,516	34,339	34,108	32,045
190	Whitchurch and Ellesmere Banking Company - - - - -	5,186	5,310	5,064	4,588	4,297	4,413	4,506	4,686	5,149	4,730	4,751	4,795	5,085	5,587	6,151	6,132	5,933
191	Whitehaven Joint Stock Banking Company - - - - -	20,537	22,250	23,066	22,114	22,470	22,710	22,902	22,600	21,978	21,854	20,834	20,541	21,283	23,604	24,231	24,827	26,036
192	Wilts and Dorset Banking Company - - - - -	70,210	73,071	74,358	72,580	72,973	73,240	74,400	74,600	74,212	74,338	74,915	74,410	76,000	75,430	71,902	73,298	74,231

- - - - - FIRST PERIOD:—FROM 7th JANUARY to 14th OCTOBER 1865—continued.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING

18. 6th May 1865.	19. 13th May 1865.	20. 20th May 1865.	21. 27th May 1865.	22. 3rd June 1865.	23. 10th June 1865.	24. 17th June 1865.	25. 24th June 1865.	26. 1st July 1865.	27. 8th July 1865.	28. 15th July 1865.	29. 22nd July 1865.	30. 29th July 1865.	31. 5th Aug. 1865.	32. 12th Aug. 1865.	33. 19th Aug. 1865.	34. 26th Aug. 1865.	35. 2nd Sept. 1865.	36. 9th Sept. 1865.	37. 16th Sept. 1865.	38. 23rd Sept. 1865.	39. 30th Sept. 1865.	40. 7th Oct. 1865.	41. 14th Oct. 1865.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
34,950	34,256	34,725	34,649	35,384	35,985	35,992	33,392	30,137	31,572	32,520	32,249	33,401	34,360	35,416	34,690	34,302	32,836	32,980	34,955	36,850	35,509	32,168	31,705	152
29,513	28,868	24,685	21,120	21,743	23,499	26,360	27,522	27,459	26,120	23,671	21,820	22,491	23,307	24,215	23,924	24,372	23,965	25,040	24,997	27,118	27,768	26,238	23,205	153
19,038	18,967	18,607	18,208	18,983	19,173	19,771	19,244	18,152	17,990	17,929	17,260	17,425	17,000	17,445	17,285	17,526	18,601	18,913	20,628	20,975	20,556	18,259	18,547	154
22,963	22,928	23,843	24,318	24,521	25,167	24,041	23,953	25,374	26,854	27,469	26,928	26,763	26,528	27,185	27,558	28,291	27,953	28,088	28,437	27,830	28,528	31,223	31,083	155
140,066	142,509	143,801	138,685	135,292	134,144	134,295	136,089	135,272	139,548	135,325	137,216	137,561	139,289	136,445	138,655	137,823	141,305	141,703	141,835	144,366	147,905	152,612	152,477	156
16,562	16,941	16,910	16,477	16,489	16,005	16,200	16,175	16,028	16,520	16,758	17,384	19,325	17,491	17,795	17,530	17,168	17,495	16,975	17,106	17,833	18,356	18,424	18,011	157
34,973	35,088	34,806	33,255	32,007	31,720	32,309	33,180	33,180	33,095	34,770	39,250	40,470	39,900	40,252	41,815	41,244	39,425	38,568	40,532	40,295	39,616	41,282	44,037	158
13,700	13,008	13,500	13,000	12,712	12,456	12,718	13,470	13,462	13,373	13,106	12,598	12,943	12,994	11,895	12,806	13,353	13,543	12,970	12,713	12,973	13,112	13,468	13,392	159
1,528	1,462	1,535	1,458	1,513	1,509	1,484	1,485	1,500	1,494	1,480	1,519	1,498	1,515	1,512	1,475	1,474	1,516	1,476	1,515	1,513	1,508	1,488	1,500	160
33,299	32,784	32,834	32,041	31,170	31,109	33,421	34,067	34,201	32,420	34,260	35,105	34,608	31,977	31,839	32,728	32,720	31,870	31,633	31,185	30,996	34,163	33,805	37,463	161
26,736	28,594	29,625	29,698	29,770	30,872	27,362	27,502	28,505	30,360	29,614	26,382	25,970	28,110	27,903	27,798	28,300	29,245	29,255	27,650	28,788	29,800	28,524	28,051	162
28,539	27,163	26,380	26,320	25,745	26,436	27,459	27,970	27,841	26,744	25,370	25,110	24,300	23,405	23,208	24,309	24,376	24,221	24,890	25,755	26,378	26,403	27,330	27,390	163
65,876	61,575	60,194	59,067	59,713	58,031	55,539	53,869	54,809	55,009	55,243	53,465	52,827	52,995	52,184	53,120	52,854	53,177	54,030	54,609	53,695	54,360	57,009	60,301	164
10,280	9,676	9,681	9,533	9,563	9,059	8,611	8,585	8,859	9,217	8,887	8,042	8,368	8,715	8,502	8,828	9,315	9,125	10,018	9,227	9,739	9,911	10,707	11,015	165
71,345	71,075	68,347	63,201	59,004	57,292	58,352	56,294	54,858	53,501	51,410	51,075	51,079	48,839	48,362	49,061	49,079	48,800	48,139	49,497	50,150	53,189	57,051	62,401	166
53,686	54,984	51,408	43,833	41,337	44,475	47,482	48,577	49,400	51,216	48,962	48,113	46,409	47,415	48,928	47,060	47,820	48,050	49,630	49,810	51,132	55,490	53,485	44,698	167
9,732	9,425	9,483	8,830	9,283	8,999	9,012	9,190	9,483	8,605	9,181	8,798	8,570	8,650	8,820	8,683	8,893	8,582	8,888	9,531	10,205	10,387	10,301	9,890	168
27,633	28,198	26,754	25,601	27,187	27,855	26,324	27,831	28,519	30,099	28,999	29,760	32,310	34,082	32,390	29,257	28,319	29,460	27,431	28,143	28,126	27,688	29,809	31,787	169
426,069	429,830	433,211	424,433	421,584	418,710	412,227	411,894	412,754	417,274	421,495	422,065	417,225	415,435	417,042	419,509	420,672	423,005	426,688	440,792	446,633	439,930	428,134	421,776	170
20,737	20,860	19,608	18,155	17,867	18,426	18,307	19,094	20,903	21,405	20,255	19,832	20,149	20,790	20,481	19,622	19,440	19,732	19,168	18,670	19,705	19,365	19,277	20,651	171
67,100	65,708	63,241	63,024	61,786	61,920	60,020	58,486	58,813	61,185	60,988	60,517	61,315	61,370	62,167	61,596	61,473	62,060	61,719	62,366	64,308	65,079	68,346	70,568	172
62,113	63,117	63,968	58,995	58,978	58,807	58,342	58,001	58,985	58,469	58,047	56,620	55,765	55,022	55,541	57,642	57,757	58,738	58,708	64,266	66,170	62,021	57,059	54,536	173
43,530	44,139	42,898	39,364	38,539	38,085	37,958	38,604	39,061	39,662	40,945	42,520	42,352	42,589	42,678	43,471	41,955	42,726	41,963	43,029	43,404	45,642	45,674	47,539	174
29,322	28,192	28,620	27,220	26,085	25,565	25,059	24,197	24,582	25,792	24,629	24,292	24,550	24,909	24,432	24,451	25,230	24,810	24,733	24,455	24,674	25,792	26,066	27,056	175
54,800	55,262	56,426	53,879	51,813	50,489	48,948	49,267	50,920	52,885	52,259	51,900	51,423	51,771	49,946	49,656	48,953	48,757	47,720	48,307	50,139	51,645	54,048	56,328	176
335	335	335	335	335	335	335	335	335	335	335	335	335	335	335	335	334	330	330	330	330	330	330	330	177
37,711	36,404	34,650	33,356	36,812	37,147	34,390	34,810	36,893	36,926	35,238	33,835	35,834	35,865	35,702	34,807	33,960	35,535	36,161	36,695	39,116	37,043	35,225	31,644	178
23,074	24,450	23,670	22,031	21,865	24,315	24,206	23,577	24,727	23,385	22,060	22,515	23,884	23,900	23,081	21,780	21,646	23,134	24,650	24,343	23,534	23,603	25,384	21,548	179
53,931	52,539	52,157	50,612	51,595	52,778	52,503	52,748	52,378	54,664	51,086	51,233	51,990	53,172	52,339	52,134	50,583	52,229	52,892	50,353	51,532	53,447	53,534	51,153	180
37,545	37,234	36,573	38,538	37,978	38,674	37,695	39,840	37,394	39,396	38,446	39,065	37,828	39,756	39,575	41,024	38,285	36,875	36,348	38,688	37,586	38,750	38,122	38,895	181
52,795	53,415	53,426	47,812	47,393	47,260	46,244	47,301	47,330	46,859	42,516	41,360	41,755	41,510	41,452	40,226	41,280	41,931	44,505	47,481	48,255	49,618	52,397	54,766	182
51,139	50,733	48,951	46,920	46,702	46,780	47,609	47,363	47,804	49,630	50,920	50,040	50,326	50,481	51,162	49,211	48,261	47,850	49,492	49,702	49,722	50,994	55,437	57,799	183
325,850	313,747	304,414	295,821	287,339	284,584	281,925	282,210	284,693	289,675	288,064	288,680	288,515	291,010	291,148	292,599	294,524	294,880	305,999	306,605	310,289	319,189	330,175	331,115	184
59,248	52,926	53,141	51,929	51,099	51,013	51,890	50,388	49,008	48,055	47,882	46,963	44,538	43,618	43,492	42,759	43,539	42,495	42,467	44,726	50,299	51,665	52,239	52,640	185
14,564	14,694	14,425	14,276	14,506	14,865	14,484	14,460	14,476	14,333	14,356	14,085	13,803	14,354	14,229	14,685	14,188	14,015	14,690	14,383	14,084	14,535	14,754	14,482	186
26,337	24,875	24,922	24,227	24,032	24,067	23,787	22,909	23,866	24,374	24,598	23,929	23,953	23,702	24,441	23,572	24,204	24,352	25,452	25,141	25,457	25,562	27,865	27,260	187
79,206	80,905	83,035	81,983	80,733	80,357	78,718	77,373	78,047	80,134	82,263	79,171	78,714	79,596	83,093	84,150	85,088	79,821	82,347	84,408	83,178	84,659	85,163	76,476	188
92,538	94,090	93,626	92,925	92,250	92,956	92,270	93,329	93,224	94,750	93,714	93,280	93,008	92,249	93,255	93,669	92,624	92,520	92,658	94,510	95,420	93,110	91,483	92,602	189
5,896	5,323	4,885	4,615	4,537	4,721	4,306	4,375	4,520	4,475	4,467	4,166	4,003	4,256	4,410	4,685	4,973	5,243	5,345	5,265	5,064	5,661	5,983	6,134	190
26,040	26,436	25,658	25,030	25,825	25,983	24,329	24,779	23,428	22,865	22,374	22,414	22,965	22,843	23,576	23,408	23,882	24,314	24,490	24,190	24,742	26,662	27,430	26,985	191
74,411	73,553	73,503	71,916	69,845	69,248	67,236	66,755	67,791	69,820	71,243	74,196	73,109	77,315	76,808	74,475	69,642	72,297	74,782	78,902	75,219	74,740	75,482	74,850	192

FIRST PERIOD :—FROM 7th JANUARY to 14th OCTOBER 1865 - - - - -

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
		7th Jan. 1865.	14th Jan. 1865.	21st Jan. 1865.	28th Jan. 1865.	4th Feb. 1865.	11th Feb. 1865.	18th Feb. 1865.	25th Feb. 1865.	4th Mar. 1865.	11th Mar. 1865.	18th Mar. 1865.	25th Mar. 1865.	1st Apr. 1865.	8th Apr. 1865.	15th Apr. 1865.	22nd Apr. 1865.	29th Apr. 1865.
ENGLAND AND WALES—continued.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
JOINT STOCK BANKS—continued.																		
193	Wolverhampton and Staffordshire Banking Company - - - - -	27,380	30,404	31,200	29,629	27,467	26,448	27,009	28,044	27,539	27,782	25,708	23,101	23,469	23,413	25,844	24,195	23,040
194	Worcester City and County Banking Company - - - - -	4,278	3,842	4,068	3,624	3,461	3,955	4,190	3,698	3,680	3,540	3,641	4,075	4,893	5,385	5,098	5,905	5,851
195	York City and County Banking Company - - - - -	87,948	90,107	90,384	88,563	87,660	87,706	86,677	86,106	85,182	84,957	84,239	84,884	86,834	89,580	91,827	91,093	89,260
196	York Union Banking Company - - - - -	70,843	70,703	71,044	70,274	70,044	70,094	69,078	69,933	69,915	70,666	70,040	70,865	70,185	70,619	70,316	70,450	70,742
197	Yorkshire Banking Company - - - - -	116,407	120,780	121,700	122,297	120,879	121,063	121,783	122,724	120,015	119,572	121,485	123,455	121,446	121,921	127,001	124,452	115,740
TOTAL of JOINT STOCK BANKS - - - - - £.		2,728,581	2,800,796	2,815,663	2,767,098	2,740,299	2,754,167	2,742,988	2,725,860	2,731,410	2,747,025	2,741,058	2,740,480	2,796,218	2,888,148	2,917,961	2,907,559	2,890,371
TOTAL for ENGLAND and WALES - - - - - £.		5,755,484	5,892,094	5,920,839	5,826,505	5,791,276	5,768,515	5,697,390	5,644,727	5,661,704	5,659,248	5,608,608	5,612,910	5,721,491	5,916,370	5,974,922	5,948,478	5,925,392
SCOTLAND:																		
198	Aberdeen Town and County Banking Company - - - - -	135,441	128,280	130,513	123,529	130,971	125,525	123,185	120,178	125,875	121,108	125,267	122,617	124,938	123,183	129,415	128,364	130,262
199	Bank of Scotland - - - - -	482,534	462,842	449,655	452,426	501,903	453,375	441,300	426,687	498,705	447,830	441,813	434,245	450,276	489,782	490,651	465,777	474,047
200	British Linen Company - - - - -	499,786	474,312	453,569	442,252	492,137	479,293	429,705	422,669	480,264	447,680	438,941	432,432	447,509	470,153	442,343	433,572	449,574
201	Caledonian Banking Company - - - - -	69,975	67,649	67,020	66,272	69,280	65,652	68,082	63,458	66,139	60,797	62,022	61,607	61,415	65,499	65,044	72,250	67,445
202	Central Bank of Scotland - - - - -	57,952	53,681	50,997	50,865	52,134	56,405	54,288	56,228	56,261	51,176	52,432	50,051	55,673	57,214	59,622	59,066	59,380
203	City of Glasgow Bank - - - - -	365,244	368,908	362,971	353,094	369,568	357,424	345,362	342,609	374,957	333,393	344,280	342,024	363,556	347,358	358,454	337,909	348,400
204	Clydesdale Banking Company - - - - -	355,355	352,284	332,422	332,656	396,842	341,946	327,143	342,978	362,088	335,480	325,736	317,952	356,914	373,119	366,163	359,024	359,124
205	Commercial Bank of Scotland - - - - -	550,598	532,352	507,769	502,403	567,964	531,758	498,698	483,504	550,668	493,614	497,964	477,017	514,630	519,994	530,685	509,722	533,606
206	National Bank of Scotland - - - - -	455,652	448,791	418,460	418,203	506,392	451,060	427,016	420,477	479,005	419,701	425,463	407,220	448,709	452,316	450,936	431,472	447,106
207	North of Scotland Banking Company - - - - -	203,689	195,634	197,067	191,846	205,003	191,212	190,566	188,431	200,251	193,035	200,572	192,391	209,313	196,550	204,850	211,469	213,122
208	Royal Bank of Scotland - - - - -	539,647	517,721	484,404	474,374	554,063	501,211	478,453	471,956	517,895	472,214	467,918	455,029	503,478	508,522	511,971	489,552	511,602
209	Union Bank of Scotland - - - - -	583,313	595,006	571,822	572,605	579,404	577,772	573,941	550,962	584,016	571,790	570,422	571,722	580,180	575,624	575,147	578,508	569,691
TOTAL for SCOTLAND - - - - - £.		4,299,186	4,197,460	4,026,669	3,980,525	4,425,661	4,132,633	3,957,739	3,890,137	4,296,124	3,947,818	3,952,830	3,864,307	4,125,591	4,179,314	4,185,281	4,076,685	4,163,350
IRELAND:																		
210	Bank of Ireland - - - - -	2,480,200	2,490,800	2,476,900	2,447,800	2,522,600	2,489,800	2,414,300	2,421,400	2,496,500	2,433,900	2,429,000	2,439,200	2,514,100	2,505,500	2,571,400	2,618,700	2,680,600
211	Belfast Banking Company - - - - -	408,949	416,259	414,060	416,603	435,514	423,751	416,821	416,080	425,211	416,942	422,671	417,739	432,838	437,830	425,385	417,017	411,728
212	National Bank - - - - -	1,124,784	1,126,934	1,102,570	1,103,331	1,122,737	1,122,306	1,115,159	1,116,688	1,136,548	1,137,640	1,126,072	1,111,336	1,116,473	1,131,816	1,140,802	1,132,530	1,178,128
213	Northern Banking Company - - - - -	341,135	341,891	347,262	353,018	366,245	363,531	357,942	360,360	364,932	351,323	353,821	348,812	366,207	366,689	368,221	357,122	366,286
214	Provincial Bank of Ireland - - - - -	871,137	859,236	859,739	863,031	873,695	878,915	864,114	855,585	869,557	870,213	869,107	866,588	876,196	865,409	861,479	844,255	853,094
215	Ulster Banking Company - - - - -	472,170	470,137	471,664	483,910	488,899	476,446	473,460	473,905	477,052	472,210	472,085	465,506	467,466	478,328	477,866	470,322	471,886
TOTAL for IRELAND - - - - - £.		5,698,375	5,705,257	5,672,195	5,667,693	5,809,690	5,754,749	5,641,796	5,644,018	5,769,800	5,682,228	5,672,756	5,649,181	5,773,280	5,785,572	5,845,153	5,839,946	5,961,722

FIRST PERIOD :—FROM 7th JANUARY to 14th OCTOBER 1865—continued.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING

18. 6th May 1865.	19. 13th May 1865.	20. 20th May 1865.	21. 27th May 1865.	22. 3rd June 1865.	23. 10th June 1865.	24. 17th June 1865.	25. 24th June 1865.	26. 1st July 1865.	27. 8th July 1865.	28. 15th July 1865.	29. 22nd July 1865.	30. 29th July 1865.	31. 5th Aug. 1865.	32. 12th Aug. 1865.	33. 19th Aug. 1865.	34. 26th Aug. 1865.	35. 2nd Sept. 1865.	36. 9th Sept. 1865.	37. 16th Sept. 1865.	38. 23rd Sept. 1865.	39. 30th Sept. 1865.	40. 7th Oct. 1865.	41. 14th Oct. 1865.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
21,610	22,562	22,530	22,907	22,245	22,292	22,050	21,934	21,135	21,760	25,791	25,258	23,835	22,868	23,210	23,573	22,260	22,426	21,944	23,457	22,859	23,859	24,063	28,186	193
6,686	6,430	5,845	5,800	5,598	4,990	4,735	4,361	6,144	5,920	5,880	4,963	5,416	5,127	5,017	4,603	5,438	5,136	6,208	6,100	5,887	5,807	5,735	5,693	194
89,096	89,299	89,902	90,520	90,177	89,972	88,576	91,331	92,262	89,747	87,825	86,335	85,075	84,883	84,512	84,380	84,287	84,462	86,565	88,646	93,484	94,982	96,153	92,571	195
70,150	70,315	70,686	70,324	70,873	70,633	70,940	70,054	69,679	70,605	70,595	70,971	69,767	69,934	70,195	70,363	70,199	70,463	70,262	70,352	71,012	70,567	70,938	70,717	196
113,922	122,660	124,934	116,814	114,804	118,798	122,990	121,705	118,546	120,500	120,721	122,336	121,816	119,636	121,663	121,785	116,662	115,910	119,316	124,595	125,472	121,460	121,734	117,585	197
2,915,357	2,907,519	2,881,892	2,786,716	2,757,699	2,756,607	2,739,507	2,735,630	2,738,491	2,782,170	2,765,763	2,750,125	2,740,591	2,745,416	2,750,628	2,756,178	2,741,207	2,745,297	2,780,689	2,831,949	2,874,280	2,905,083	2,936,615	2,930,648	
5,958,199	5,943,543	5,877,716	5,715,584	5,651,521	5,646,386	5,604,634	5,574,041	5,597,656	5,695,026	5,656,107	5,616,808	5,584,577	5,604,500	5,596,244	5,580,544	5,567,760	5,580,387	5,653,218	5,745,092	5,853,117	5,978,202	6,130,364	6,162,852	
136,289	146,244	155,384	183,573	175,326	168,584	162,612	151,239	144,903	141,790	141,273	141,641	139,438	140,691	137,050	135,701	137,877	136,833	145,233	151,175	158,108	162,259	155,047	153,789	198
511,842	530,591	532,125	544,451	554,477	510,660	508,100	486,502	498,160	489,196	524,909	475,653	489,332	504,465	508,779	488,361	476,680	500,819	494,163	472,594	493,273	509,870	530,749	498,136	199
502,058	514,052	524,418	556,006	567,447	530,799	506,089	476,484	511,528	490,845	503,073	485,955	487,448	502,966	515,077	486,321	470,143	482,094	491,510	478,494	477,985	507,170	498,172	488,420	200
69,095	73,053	74,769	85,429	82,575	80,762	83,253	74,274	74,258	73,132	72,728	73,620	71,680	74,637	71,757	72,666	73,399	71,533	73,841	74,370	80,683	76,535	78,357	80,298	201
62,609	66,687	64,837	68,655	68,942	70,904	63,155	63,695	64,303	64,050	61,772	60,641	59,736	63,266	62,462	60,742	56,591	57,403	60,437	57,303	59,184	62,671	66,689	67,575	202
353,975	350,744	374,747	386,510	387,831	360,593	350,679	349,051	351,836	341,927	351,930	350,154	346,234	361,243	347,829	364,711	355,703	362,037	360,574	369,495	382,937	387,893	376,142	385,527	203
394,417	397,936	399,614	401,844	405,285	392,329	374,124	355,131	376,181	365,984	394,482	341,934	368,831	387,744	387,167	368,847	368,285	374,261	366,657	387,260	378,638	392,917	394,011	386,210	204
540,628	572,653	570,444	607,226	607,085	568,063	553,506	530,130	560,118	549,450	561,521	529,698	542,301	558,559	562,286	555,359	544,422	554,881	574,841	567,827	567,123	589,403	597,894	593,234	205
470,346	498,644	485,764	504,656	521,251	491,484	483,601	454,699	481,681	463,951	488,216	462,416	459,533	481,238	483,663	470,497	449,573	472,642	476,984	482,909	477,086	508,074	517,311	495,270	206
223,211	240,927	249,245	285,027	276,870	261,559	244,508	233,712	226,864	221,212	219,318	219,530	214,315	217,276	204,610	204,399	197,576	205,165	197,101	207,997	227,808	222,629	225,618	219,948	207
552,591	593,841	566,262	612,415	625,163	596,701	569,358	530,817	573,162	553,417	556,592	527,464	521,438	563,052	517,487	512,922	506,902	541,758	523,347	522,590	512,992	561,442	580,648	537,225	208
571,644	592,465	597,020	590,855	578,603	589,723	577,916	575,186	589,077	576,271	578,344	580,805	583,187	583,075	578,857	579,448	564,683	578,749	572,679	572,873	574,925	597,398	588,822	577,541	209
4,388,705	4,577,837	4,594,629	4,826,647	4,850,855	4,622,161	4,476,901	4,280,920	4,452,071	4,331,225	4,454,158	4,249,511	4,283,473	4,438,212	4,377,024	4,299,974	4,201,834	4,338,175	4,337,367	4,344,887	4,390,742	4,578,261	4,609,460	4,483,173	
2,681,400	2,648,800	2,587,900	2,555,300	2,606,900	2,571,900	2,507,500	2,505,900	2,605,700	2,568,900	2,596,200	2,515,000	2,509,500	2,520,400	2,499,900	2,468,300	2,473,400	2,569,300	2,579,400	2,622,200	2,660,000	2,771,900	2,925,800	2,906,700	210
415,302	411,495	414,906	412,027	416,595	410,524	410,333	401,595	404,066	413,268	412,489	409,932	413,176	416,000	414,312	418,379	411,861	429,088	438,032	457,871	463,957	481,868	509,531	522,476	211
1,214,594	1,247,283	1,219,989	1,208,385	1,200,768	1,186,515	1,166,018	1,166,470	1,161,238	1,153,156	1,139,201	1,114,469	1,116,433	1,127,999	1,137,379	1,135,755	1,155,045	1,193,168	1,219,971	1,280,781	1,308,176	1,338,250	1,409,734	1,412,861	212
372,881	361,540	354,232	342,510	350,082	342,332	343,691	340,929	340,333	341,761	334,286	333,094	336,907	337,198	337,825	342,852	344,418	355,350	363,428	377,908	389,640	402,885	415,886	428,983	213
873,810	856,134	847,700	846,361	844,691	849,736	827,474	827,792	833,525	829,898	829,728	828,688	833,530	852,033	857,243	854,477	873,465	891,026	912,905	931,086	945,077	972,250	994,134	1,010,046	214
473,148	471,915	458,062	446,118	446,622	447,939	439,015	437,521	434,111	430,309	421,483	422,882	421,221	429,511	433,690	442,036	447,948	455,956	477,312	493,461	508,404	517,474	565,139	569,695	215
6,031,135	5,997,176	5,882,789	5,810,701	5,865,658	5,808,946	5,694,031	5,680,207	5,778,973	5,737,292	5,733,387	5,624,065	5,630,767	5,683,141	5,680,349	5,661,799	5,706,137	5,893,888	5,991,048	6,163,307	6,275,254	6,484,627	6,820,224	6,850,761	

RETURN of Weekly Average Amount of BANK NOTES of the several BANKS of ISSUE in Circulation in *England and Wales, Scotland and*

SECOND PERIOD:—From 21st October 1865, to 28th July 1866. - - - - -

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																
		42.	43.	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.	58.
		21st Oct. 1865.	28th Oct. 1865.	4th Nov. 1865.	11th Nov. 1865.	18th Nov. 1865.	25th Nov. 1865.	2nd Dec. 1865.	9th Dec. 1865.	16th Dec. 1865.	23rd Dec. 1865.	30th Dec. 1865.	6th Jan. 1866.	13th Jan. 1866.	20th Jan. 1866.	27th Jan. 1866.	3rd Feb. 1866.	10th Feb. 1866.
ENGLAND AND WALES.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
PRIVATE BANKS.																		
1	Ashford Bank ; Jemmet, Pomfret & Co. - - - - -	12,070	11,049	10,765	11,169	11,003	11,451	11,330	11,830	11,035	12,068	11,662	11,633	11,742	11,542	11,356	11,185	10,942
2	Aylesbury Old Bank ; Cobb & Co. - - - - -	25,979	25,582	25,630	25,129	24,535	24,628	25,103	23,821	22,690	22,145	22,140	22,418	21,685	21,965	22,412	21,819	21,702
3	Baldock and Biggleswade Bank ; Wells, Hogge & Co. - - - - -	20,476	20,631	20,056	20,141	19,209	19,025	18,645	18,711	19,253	19,228	19,226	19,024	18,749	19,037	20,051	19,301	19,363
4	Banbury Bank ; J. C. & A. Gillett - - - - -	27,023	26,882	26,484	25,862	26,975	27,474	26,637	26,370	26,012	26,331	26,048	26,479	26,277	26,305	26,950	25,818	25,020
5	Banbury Old Bank ; Cobb & Son - - - - -	19,318	18,770	18,880	18,865	18,543	17,425	17,481	16,753	16,568	17,485	17,366	16,915	16,568	16,472	17,626	16,175	14,890
6	Barnstaple Bank ; Marshall & Co. - - - - -	4,242	4,123	4,177	3,516	3,763	3,326	3,255	3,106	3,064	2,941	2,967	3,445	3,562	3,319	3,454	3,425	3,468
7	Bedford Bank ; Barnard & Co. - - - - -	32,377	31,661	31,715	30,834	29,408	29,987	30,508	29,378	29,075	28,655	29,126	29,385	29,642	29,003	28,844	28,395	28,481
8	Bedfordshire, Leighton Buzzard Bank ; Bassett, Son & Co. - - - - -	36,226	35,670	35,171	35,352	34,827	33,471	33,143	32,448	31,851	31,157	31,230	31,760	33,094	33,051	32,634	31,198	32,347
9	Bicester and Oxfordshire Bank ; Tubb & Co. - - - - -	16,030	15,354	14,939	14,800	15,089	14,794	14,995	14,990	14,910	14,650	14,775	15,250	15,674	15,397	14,770	14,279	14,703
10	Birmingham Bank ; Attwoods, Spooner & Co. - - - - -	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
11	Birmingham Bank ; Lloyds & Co. - - - - -	Business transferred to Lloyds Banking Company (Limited), 30th April 1865.																
12	Boston Bank ; Claypon & Co. - - - - -	74,872	74,280	73,755	71,676	68,810	67,584	65,880	64,427	64,591	62,851	61,503	62,527	65,235	66,573	65,239	63,463	61,411
13	Boston Bank ; Gee & Co. - - - - -	14,975	14,720	14,184	15,050	15,121	14,810	14,605	14,720	14,680	14,703	14,804	15,048	14,855	14,895	14,685	14,468	14,397
14	Brecon Old Bank ; Wilkins & Co. - - - - -	55,720	54,881	54,111	53,555	56,167	52,560	53,334	52,739	52,478	51,535	52,102	51,028	49,499	48,068	46,331	44,385	45,308
15	Bridgwater Bank ; J. & J. L. Sealy - - - - -	7,482	7,661	7,526	7,298	7,012	6,763	7,446	7,307	7,255	7,792	7,952	7,992	8,083	8,434	8,130	8,098	7,968
16	Brighton Union Bank ; Hall & Co. - - - - -	18,893	18,976	18,998	18,834	18,388	18,274	18,476	18,600	18,446	18,933	20,095	22,165	21,533	22,105	22,085	22,341	22,070
17	Bristol Bank ; Miles, Miles & Co. - - - - -	23,026	22,355	22,698	22,595	21,515	21,366	20,991	20,795	20,375	21,009	22,150	23,560	23,524	22,070	21,619	21,322	21,240
18	Broseley & Bridgnorth Bank, &c. ; Pritchard & Co. - - - - -	16,309	16,094	17,282	17,099	16,283	15,840	15,949	16,861	16,473	16,473	15,863	15,581	15,567	16,867	16,066	15,287	14,796
19	Buckingham Bank ; Bartlett, Parrott & Co. - - - - -	20,780	20,633	20,702	20,122	19,238	18,155	18,547	18,462	17,779	18,227	18,037	18,801	20,256	20,662	20,997	19,957	20,426
20	Burlington and Driffield Bank ; Harding Smith & Co. - - - - -	12,248	12,226	12,197	12,158	11,767	12,096	11,753	11,192	10,237	9,798	9,795	10,412	12,596	11,848	11,914	11,410	12,127
21	Bury St. Edmund's Bank ; Worlledge & Co. - - - - -	2,720	2,684	2,625	2,783	2,470	2,429	2,628	2,816	2,660	2,580	2,673	2,996	3,059	3,472	3,152	2,593	2,369
22	Bury and Suffolk Bank, &c. ; Oakes, Bevan, & Co. - - - - -	51,897	51,674	50,492	49,379	48,382	46,605	46,336	46,029	44,413	45,343	46,189	49,483	51,329	50,090	51,359	50,940	50,238
23	Cambridge Bank ; Mortlock & Co. - - - - -	13,104	13,900	13,853	14,747	14,617	14,662	14,810	14,289	14,296	14,818	14,772	14,421	14,703	15,044	13,879	14,807	13,609
24	Cambridge and Cambridgeshire Bank ; Messrs. Fosters - - - - -	48,805	48,167	47,180	45,929	45,358	43,479	42,485	41,614	42,078	41,938	42,687	43,625	43,052	43,177	42,034	41,881	41,725
25	Canterbury Bank ; Hammond & Co. - - - - -	32,984	30,283	31,357	30,230	27,766	28,647	26,613	26,388	25,655	25,391	24,817	26,924	28,171	27,012	26,625	26,155	26,168
26	Carmarthen Bank ; David Morris & Sons - - - - -	14,970	15,252	15,000	14,672	15,075	15,253	14,606	14,642	14,430	14,044	13,659	13,765	13,644	13,322	13,037	13,152	13,357
27	Chepstow Old Bank ; Snead & Co. - - - - -	7,585	7,650	7,442	6,990	6,548	6,607	6,199	5,808	5,855	5,853	6,109	6,585	6,735	7,265	7,338	7,473	7,135
28	Chertsey Bank ; La Coste & Son - - - - -	2,117	2,041	2,109	2,014	1,991	1,768	1,785	2,035	2,052	1,675	1,793	2,039	2,069	2,300	2,203	2,357	2,494
29	City Bank, Exeter ; Millford & Co. - - - - -	16,086	16,765	16,429	16,468	15,914	14,780	15,170	14,578	14,003	14,081	13,749	14,140	14,018	14,329	13,996	13,151	13,790
30	Colchester Bank ; Round, Green & Co. - - - - -	16,932	16,530	16,247	15,923	16,235	17,440	17,080	16,407	16,610	16,755	17,611	18,027	17,919	17,665	16,613	16,410	16,057
31	Colchester and Essex Bank, &c. ; Mills, Bawtree & Co. - - - - -	29,765	28,958	29,330	28,331	27,742	27,420	27,455	26,402	26,163	26,250	26,610	28,332	28,837	28,489	27,711	28,070	28,045
32	Cornish Bank, Truro ; Tweedy & Co. - - - - -	24,949	25,570	26,022	27,311	25,998	24,469	25,201	25,478	23,456	23,623	24,922	26,780	26,914	26,753	27,457	27,572	26,286
33	Coventry Bank ; Little & Woodcock - - - - -	3,679	2,930	2,476	Business transferred to Birmingham Banking Company, 6th November 1865.												—	—
34	Craven Bank ; Alcocks, Birkbeck & Co. - - - - -	74,380	72,932	71,559	70,692	71,106	69,585	67,341	64,536	61,905	60,921	60,013	59,771	58,029	58,016	58,019	58,024	57,215

Ireland, distinguishing Private from Joint Stock Banks, from the first Week in January 1865, to the last Week in July 1866, inclusive

SECOND PERIOD :—FROM 21st OCTOBER 1865, to 28th JULY 1866.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING

59. 17th Feb. 1866.	60. 24th Feb. 1866.	61. 3rd Mar. 1866.	62. 10th Mar. 1866.	63. 17th Mar. 1866.	64. 24th Mar. 1866.	65. 31st Mar. 1866.	66. 7th Apr. 1866.	67. 14th Apr. 1866.	68. 21st Apr. 1866.	69. 28th Apr. 1866.	70. 5th May 1866.	71. 12th May 1866.	72. 19th May 1866.	73. 26th May 1866.	74. 2nd June 1866.	75. 9th June 1866.	76. 16th June 1866.	77. 23rd June 1866.	78. 30th June 1866.	79. 7th July 1866.	80. 14th July 1866.	81. 21st July 1866.	82. 28th July 1866.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
10,463	10,210	10,157	10,155	9,734	10,175	12,080	12,545	11,871	11,036	11,406	11,364	10,942	10,363	9,823	10,062	9,807	9,787	9,445	9,599	9,961	9,792	9,762	10,512	1
21,149	20,895	21,155	21,873	22,331	22,741	22,646	23,882	23,967	24,513	24,465	24,137	25,271	25,897	25,963	25,010	23,747	23,140	23,675	22,891	22,865	22,528	22,417	22,770	2
19,900	19,300	19,431	18,830	18,661	19,384	19,945	19,814	19,986	19,134	19,183	18,885	18,687	18,824	18,251	17,221	16,354	15,818	15,398	15,326	15,754	15,777	15,648	15,726	3
24,655	23,801	24,022	24,970	25,585	25,650	25,985	27,310	26,825	27,714	27,941	27,892	27,280	26,838	26,106	25,394	25,069	24,085	24,774	24,895	24,310	23,563	22,989	22,284	4
14,804	15,063	15,322	15,074	15,695	15,965	16,508	17,443	17,638	18,381	18,411	18,901	19,463	18,420	18,209	18,020	17,370	16,381	16,624	16,717	16,230	14,975	15,339	15,543	5
3,335	3,478	3,410	3,348	3,347	3,169	3,355	3,385	3,870	3,412	3,143	3,189	3,085	3,072	2,929	2,610	2,265	2,351	2,341	2,427	2,394	2,178	2,463	2,665	6
28,084	28,097	27,827	28,684	28,327	28,650	29,629	30,403	30,402	30,572	30,822	31,037	31,387	31,083	29,945	29,447	29,031	27,923	27,573	26,639	25,864	25,559	24,561	24,415	7
32,373	32,011	30,841	30,871	31,381	31,881	32,185	33,155	33,725	33,728	34,408	34,940	35,181	35,970	36,108	36,759	36,414	36,007	35,560	33,979	34,209	35,081	34,664	35,592	8
14,495	14,440	14,273	14,157	13,961	14,275	14,401	15,206	16,188	15,545	15,605	15,758	15,969	15,379	14,720	14,373	13,901	12,450	12,044	12,202	12,190	12,044	11,995	12,520	9
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	10
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11
58,070	56,220	55,724	58,129	59,464	62,475	64,712	71,605	73,344	72,787	74,091	72,744	79,617	73,070	64,752	62,428	61,044	59,105	58,657	59,075	60,290	59,347	58,548	58,049	12
14,468	14,780	14,467	14,406	14,481	15,055	14,996	14,874	14,407	13,877	14,446	15,055	16,176	14,223	14,229	13,801	12,340	12,222	12,073	11,170	10,054	9,559	9,377	8,576	13
45,027	43,391	43,496	43,530	43,255	41,854	44,360	44,769	43,905	43,632	42,579	48,390	47,620	46,038	46,960	48,655	46,070	44,352	43,645	43,860	45,311	44,750	44,242	43,592	14
7,572	7,464	7,353	7,688	8,193	8,588	9,495	9,925	9,974	9,927	9,221	9,428	8,962	7,959	7,696	7,483	7,086	7,364	7,617	7,693	7,500	7,250	7,269	7,285	15
21,414	20,745	21,736	21,674	20,220	20,245	22,329	22,525	21,663	21,223	20,596	20,624	19,180	17,591	16,828	16,720	16,346	15,152	15,289	16,435	16,628	16,772	16,955	16,260	16
20,385	19,942	18,889	18,700	18,377	19,187	20,435	21,705	21,528	21,189	20,744	20,105	19,779	18,372	17,513	17,091	17,156	17,183	16,467	17,768	18,393	17,873	16,879	16,195	17
13,906	13,373	14,014	13,508	13,683	13,709	14,534	15,114	15,898	16,334	15,986	16,166	15,874	15,142	14,715	13,535	13,757	13,712	14,494	14,443	14,028	13,467	14,230	14,123	18
19,527	18,817	18,426	18,828	18,732	18,955	17,846	19,085	19,337	19,744	19,418	19,317	19,463	20,124	19,639	18,963	18,768	18,453	17,696	17,993	17,461	18,336	18,699	18,756	19
11,486	11,973	12,307	12,498	12,452	11,772	11,634	12,290	11,733	12,109	11,891	11,471	10,756	10,568	10,662	10,473	10,288	9,893	10,200	10,324	10,195	10,251	10,517	10,836	20
2,513	2,671	2,618	2,882	2,976	2,960	3,275	3,413	2,885	2,361	2,339	2,433	2,735	2,744	2,890	2,721	2,283	2,104	2,096	2,156	2,382	2,533	2,621	2,844	21
48,771	48,839	47,826	47,127	46,672	47,010	48,375	48,739	49,538	49,409	49,800	49,242	48,881	46,671	44,911	43,434	41,758	41,774	41,457	41,523	42,914	44,442	43,098	41,854	22
13,558	14,119	12,863	11,650	12,427	13,350	13,362	13,104	13,875	13,513	13,230	13,120	13,151	12,498	12,268	12,255	12,330	11,401	11,114	11,599	11,632	12,399	11,770	11,566	23
41,159	40,585	40,176	41,212	41,700	40,931	40,600	41,656	41,998	42,497	42,150	42,334	41,820	40,680	39,300	39,407	39,020	38,810	38,482	38,823	39,170	38,463	38,558	37,927	24
25,110	24,909	25,919	24,534	23,960	23,645	23,707	25,727	26,580	26,246	26,667	26,780	25,671	25,085	24,641	24,774	23,611	23,922	25,410	24,205	25,420	26,405	24,353	23,121	25
13,102	12,295	12,217	12,163	11,953	12,142	12,269	12,899	13,235	13,227	13,151	13,227	14,361	15,044	14,187	13,797	13,510	12,629	12,543	12,067	11,932	12,706	12,379	11,802	26
6,971	6,679	6,531	6,371	6,178	6,221	6,564	6,420	6,782	7,263	7,068	7,145	6,725	6,765	6,782	7,335	6,647	5,716	5,722	6,310	Suspended Payment 26th June 1866.				27
2,467	2,285	2,055	2,240	2,211	2,193	2,349	2,772	2,500	2,626	2,311	2,397	2,310	1,912	1,930	1,924	1,750	899	563	344	211	163	136	106	28
13,970	13,732	13,800	13,502	13,295	13,874	14,824	14,430	14,635	14,700	14,060	14,435	15,333	14,891	13,990	13,784	12,730	12,400	11,888	12,335	12,851	12,841	12,357	11,998	29
15,471	15,913	15,442	15,180	15,516	15,525	16,121	15,761	16,095	15,977	16,160	15,915	16,483	16,174	15,444	15,095	14,472	14,015	13,671	14,286	14,575	14,752	14,699	14,263	30
27,581	28,049	28,625	28,365	28,000	28,045	28,142	29,248	29,068	27,885	27,562	27,891	27,700	27,014	26,576	25,244	23,679	23,575	23,867	23,812	24,497	25,368	25,130	25,042	31
24,196	24,552	25,170	24,525	23,786	23,537	25,592	25,596	25,055	24,276	24,355	24,350	23,455	22,493	22,000	23,195	24,018	20,655	18,667	18,535	17,723	17,715	16,963	17,526	32
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	33
57,645	58,854	58,988	60,908	63,210	66,519	69,054	71,082	74,705	77,971	78,281	78,205	75,848	72,675	69,021	65,534	64,001	61,767	60,627	59,104	59,162	58,984	58,409	57,738	34

SECOND PERIOD:—FROM 21st OCTOBER 1865 to 28th JULY 1866

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING															
		42.	43.	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.
		21st Oct. 1865.	28th Oct. 1865.	4th Nov. 1865.	11th Nov. 1865.	18th Nov. 1865.	25th Nov. 1865.	2nd Dec. 1865.	9th Dec. 1865.	16th Dec. 1865.	23rd Dec. 1865.	30th Dec. 1865.	6th Jan. 1866.	13th Jan. 1866.	20th Jan. 1866.	27th Jan. 1866.	3rd Feb. 1866.
ENGLAND AND WALES—continued.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
PRIVATE BANKS—continued.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
35	Darlington, Durham, and Stockton-on-Tees Banks; Backhouse & Co. - -	85,422	86,120	85,139	83,201	83,875	87,294	84,492	81,105	79,490	81,448	82,067	90,748	91,775	84,989	80,979	78,590
36	Derby Bank; W. & S. Evans & Co. - - - - -	9,829	9,445	9,564	9,711	8,723	8,059	8,004	7,959	8,288	8,645	9,931	9,774	10,776	11,089	11,548	11,115
37	Derby Bank; Samuel Smith & Co. - - - - -	40,047	37,821	38,855	38,725	38,269	35,940	37,415	35,228	33,297	33,460	33,099	34,259	33,473	31,515	30,245	28,719
38	Derby Old Bnk. and Scarsdale and High Peak Bnk.; Crompton, Newton & Co.	26,946	27,152	26,932	25,034	25,351	25,185	25,904	25,600	24,528	24,426	25,351	28,029	28,936	26,477	25,021	26,190
39	Devizes and Wiltshire Bank; Locke & Co. - - - - -	7,040	7,071	6,780	6,474	6,068	6,112	5,995	5,796	5,708	5,803	5,954	6,117	6,126	6,359	6,584	6,338
40	Devonport Bank; Hodge & Co. - - - - -	6,916	6,184	6,379	6,504	6,749	6,416	5,735	6,068	5,949	5,760	6,076	6,040	5,967	6,025	5,838	5,765
41	Diss Bank; Fincham & Co. - - - - -	9,666	9,961	10,168	9,918	10,044	9,911	10,096	10,470	10,131	10,198	9,980	9,630	10,047	9,985	10,157	9,787
42	Doncaster Bank and Retford Bank; Cooke & Co. - - - - -	75,976	76,190	74,411	72,823	73,294	74,360	72,833	69,421	67,339	68,256	68,405	70,793	73,728	75,237	75,290	74,525
43	Dorchester Old and Dorsetshire Banks; Williams & Co. - - - - -	40,225	40,171	40,130	39,370	39,545	38,780	38,072	37,838	38,225	38,135	37,975	39,558	40,453	41,154	42,106	43,788
44	East Cornwall Bank; Robins, Foster & Co. - - - - -	85,900	84,803	84,187	83,897	83,043	81,285	79,007	77,423	78,700	77,326	78,635	79,908	80,792	81,588	79,845	78,478
45	East Riding Bank; Bower & Co. - - - - -	52,238	52,325	52,113	52,893	52,431	54,142	54,988	51,228	49,957	49,104	50,398	52,548	54,411	51,835	51,603	50,413
46	Essex and Bishops Stortford Banks; Sparrow, Tufnel & Co. - - - - -	41,195	40,020	38,589	37,002	36,295	36,735	36,836	38,435	39,050	39,762	39,293	41,519	40,413	40,140	39,834	40,395
47	Exeter Bank; Sanders & Co. - - - - -	21,737	20,748	20,130	19,486	18,195	18,535	17,877	18,103	18,155	18,106	18,584	19,936	19,535	20,306	20,286	20,168
48	Farnham Bank; Knight & Son - - - - -	6,825	7,646	7,811	7,300	7,755	7,418	6,854	6,604	6,555	6,550	6,598	6,769	6,614	6,435	6,742	6,415
49	Faversham Bank; Hilton & Co. - - - - -	5,916	5,791	5,720	5,511	5,285	4,834	4,776	4,940	5,216	4,886	5,075	5,328	5,918	5,935	5,789	5,594
50	Godalming Bank; Mellersh & Co. - - - - -	4,400	4,395	4,441	4,545	4,330	4,230	4,692	4,700	4,508	4,272	4,322	4,542	4,641	4,538	4,914	4,738
51	Grantham Bank; Hardy & Co. - - - - -	25,177	25,681	24,436	24,041	24,579	24,326	24,480	23,972	23,069	22,617	23,493	23,581	23,358	23,057	23,334	22,384
52	Guildford Bank; Haydon & Co. - - - - -	10,313	10,184	10,147	9,964	9,925	10,472	10,439	9,868	9,763	9,407	9,457	9,909	9,819	10,125	10,099	9,810
53	Harwich Bank; Cox, Cobbold & Co. - - - - -	4,871	4,751	5,002	5,050	5,056	4,820	4,945	5,051	5,101	5,041	5,425	5,606	5,346	5,529	5,610	5,531
54	Hertfordshire Hitchen Bank; Sharples & Co. - - - - -	31,315	30,907	31,819	31,571	31,365	30,700	30,724	31,173	31,643	32,121	32,085	33,212	33,263	33,289	34,043	32,471
55	Hull Bank and Kingston-upon-Hull Bank; Smith Brothers & Co. - - -	18,751	17,722	16,820	17,301	16,610	16,375	16,164	15,997	15,806	15,305	15,917	18,150	18,525	18,351	18,806	19,233
56	Huntingdon Town and County Bank; Veasey & Co. - - - - -	37,520	35,282	34,510	33,523	33,040	33,043	32,047	32,276	31,887	32,259	31,005	31,270	31,766	32,219	32,204	32,406
57	Ipswich Bank; Bacon & Co. - - - - -	19,844	19,826	19,252	18,968	18,334	17,786	17,757	17,180	17,655	17,501	17,959	19,003	19,584	20,180	19,386	19,682
58	Ipswich and Needham Market Bank, &c.; Alexanders & Co. - - - -	58,420	56,549	54,585	53,472	52,860	51,462	51,685	50,685	50,420	51,070	51,387	53,968	55,779	56,642	56,789	56,140
59	Kendal Bank; Wakefield, Crewdson & Co. - - - - -	44,093	44,912	45,028	43,938	43,650	42,592	43,368	42,219	40,284	40,513	38,226	38,135	38,611	39,309	38,534	38,908
60	Kentish Bank; Randall & Co. - - - - -	20,030	19,728	19,800	19,674	19,517	19,368	19,450	19,005	19,792	19,737	19,820	19,832	20,498	19,984	19,385	19,597
61	Kington and Radnorshire Bank; Davies & Co. - - - - -	25,817	25,834	26,261	25,997	25,512	24,279	23,425	22,446	22,610	21,538	20,239	19,844	19,882	19,705	19,349	18,950
62	Knaresborough Old and Ripon Old Banks; Harrison & Co. - - - -	21,147	21,222	20,724	20,305	20,540	20,510	20,579	20,400	19,674	19,548	19,270	19,966	20,413	20,770	20,092	19,464
63	Leeds Bank; Beckett & Co. - - - - -	51,375	51,657	53,233	55,272	54,976	52,831	52,930	52,132	52,470	52,958	54,290	53,618	54,091	54,426	52,314	51,292
64	Leeds Union Bank; W. Williams Brown & Co. - - - - -	36,923	36,115	36,375	36,759	37,346	37,462	37,603	36,940	35,915	35,473	36,076	36,741	37,220	36,807	36,638	35,932
65	Leicester Bank; T. & T. T. Paget - - - - -	28,756	29,009	28,817	28,031	26,893	27,719	27,667	27,419	27,924	26,815	26,564	25,798	25,586	26,073	26,090	24,792
66	Lewes Old Bank; Whitfield & Co. - - - - -	34,583	34,919	34,627	34,500	33,145	31,859	30,611	28,981	28,680	28,109	28,315	29,281	29,809	31,462	31,430	30,321
67	Lincoln Bank; Smith, Ellison & Co. - - - - -	95,895	93,520	90,946	88,639	87,689	85,294	84,730	84,753	84,791	83,100	82,632	86,930	89,170	88,240	87,922	86,990
68	Llandovery, Lampeter and Llandillo Banks; D. Jones & Co. - - -	19,788	20,355	20,437	20,576	22,891	21,070	19,936	18,441	20,142	17,997	17,295	15,238	13,680	13,522	11,948	13,267
69	Longton Staffordshire Bank; C. Harvey & Son - - - - -	5,211	4,990	4,967	5,180	5,055	4,816	4,831	4,955	5,186	5,123	5,232	5,189	5,169	5,269	5,206	5,204
70	Loughborough Bank; Middleton, Cradock & Co. - - - - -	6,793	6,710	6,602	6,444	6,514	7,260	7,202	7,238	7,506	6,919	6,684	6,897	7,554	7,518	7,317	6,883
71	Lymington Bank; St. Barbe & Co. - - - - -	2,669	2,661	2,730	2,824	2,736	2,641	2,755	3,069	2,715	2,615	2,617	2,825	3,195	3,603	3,476	3,592
72	Lynn Regis and Lincolnshire Bank; Gurneys & Co. - - - - -	35,110	33,876	32,992	30,521	29,641	28,540	27,991	27,196	27,713	27,886	28,620	30,458	31,443	30,711	30,279	29,921
73	Lynn Regis & Norfolk Bank; Jarvis & Co. - - - - -	13,026	12,262	12,366	11,552	12,030	10,494	10,174	10,395	10,666	10,450	10,219	9,534	9,745	9,799	9,319	8,968
74	Macclesfield Bank; Brocklehurst & Co. - - - - -	13,652	13,718	13,556	12,960	12,616	12,459	11,832	11,079	10,551	10,503	11,700	12,799	12,616	12,618	12,634	12,773
75	Manningtree Bank; Nunn & Co. - - - - -	5,492	5,024	5,024	5,062	5,024	4,713	4,763	4,785	4,577	4,856	4,916	5,257	5,327	5,290	5,502	5,263

SECOND PERIOD:—FROM 21st OCTOBER 1865 to 28th JULY 1866—continued.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																								
59. 17th Feb. 1866.	60. 24th Feb. 1866.	61. 3rd Mar. 1866.	62. 10th Mar. 1866.	63. 17th Mar. 1866.	64. 24th Mar. 1866.	65. 31st Mar. 1866.	66. 7th Apr. 1866.	67. 14th Apr. 1866.	68. 21st Apr. 1866.	69. 28th Apr. 1866.	70. 5th May 1866.	71. 12th May 1866.	72. 19th May 1866.	73. 26th May 1866.	74. 2nd June 1866.	75. 9th June 1866.	76. 16th June 1866.	77. 23rd June 1866.	78. 30th June 1866.	79. 7th July 1866.	80. 14th July 1866.	81. 21st July 1866.	82. 28th July 1866.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
80,734	78,905	77,490	78,473	80,241	81,063	83,024	85,642	86,735	86,070	84,148	85,704	90,558	84,863	77,420	75,030	77,068	76,185	73,195	70,891	72,673	72,211	70,051	70,804	35
10,149	9,796	9,823	9,638	9,186	9,946	11,206	11,514	11,785	11,429	11,346	11,605	10,993	10,449	9,761	9,021	9,038	9,478	8,753	9,391	9,902	8,931	8,589	8,483	36
29,485	28,990	28,574	29,477	31,750	33,070	36,517	37,632	35,663	36,375	37,253	37,717	34,588	33,560	30,926	27,767	26,670	27,295	25,785	26,069	26,065	25,747	24,612	24,943	37
26,564	27,210	27,461	28,120	27,775	26,685	25,107	27,098	28,716	27,658	25,004	26,096	26,431	26,937	26,530	26,295	26,153	25,641	25,409	25,475	26,591	27,700	27,451	27,035	38
5,937	5,880	5,838	5,720	5,883	5,945	6,226	6,380	6,116	5,915	5,994	6,159	6,004	6,055	5,890	5,730	5,550	5,636	5,585	5,555	5,785	5,831	6,037	6,151	39
6,023	5,929	6,029	6,030	6,160	6,653	7,150	7,201	7,119	7,400	7,215	6,713	6,395	6,427	7,089	6,632	6,182	6,108	5,596	5,041	5,283	5,067	5,075	4,808	40
9,692	10,459	10,006	10,036	10,020	10,103	10,342	9,919	10,232	9,791	9,533	10,082	9,900	10,239	9,911	10,071	10,030	10,055	9,772	9,905	9,819	9,565	9,938	9,876	41
71,236	71,544	71,601	71,541	71,304	71,344	74,339	77,470	77,647	77,136	77,071	77,132	77,470	74,150	72,127	68,401	65,785	63,017	61,182	58,464	61,598	61,109	60,134	58,218	42
42,385	40,285	38,785	37,789	36,338	36,155	38,026	39,455	39,665	39,465	40,286	39,556	38,853	39,925	38,076	35,954	33,790	31,993	31,293	31,897	32,741	34,139	35,512	33,443	43
74,287	73,348	74,119	70,891	70,675	71,298	73,545	74,954	76,754	75,506	74,426	76,071	75,414	73,730	73,136	72,632	71,386	70,669	66,208	63,310	61,830	61,768	63,828	62,737	44
49,768	49,342	48,372	48,266	49,386	50,316	50,248	51,528	51,462	50,235	49,040	47,559	47,176	47,533	47,662	46,700	44,659	45,263	44,068	43,910	45,773	48,844	48,463	47,085	45
39,980	38,645	38,318	38,184	37,915	37,980	39,212	41,069	41,280	39,689	39,848	39,722	39,940	39,145	37,331	36,624	34,895	34,328	34,673	34,902	36,351	36,330	35,862	35,296	46
18,779	18,326	18,581	18,447	18,392	18,783	20,337	21,138	21,110	20,050	19,499	18,901	18,066	17,171	16,554	16,281	16,020	15,657	15,681	16,439	17,027	16,606	16,464	16,315	47
6,258	6,687	6,580	6,420	6,444	7,063	7,006	7,065	6,645	6,404	6,399	6,189	6,317	6,045	5,797	6,285	6,123	5,983	5,712	5,901	6,110	6,257	5,990	5,776	48
5,266	5,201	5,278	5,402	5,013	4,763	5,043	5,756	5,723	5,458	5,490	5,535	5,431	5,093	4,910	4,824	4,665	4,729	4,944	4,995	5,212	5,125	5,136	5,144	49
5,310	5,123	4,580	4,435	4,190	4,344	4,387	4,324	4,990	4,783	4,747	5,050	5,298	5,465	5,075	4,659	4,165	4,074	4,400	4,422	4,856	5,052	4,682	4,265	50
21,812	21,292	21,144	20,797	20,902	22,020	22,357	24,303	24,998	25,249	25,676	25,147	25,761	26,116	23,767	22,177	20,629	20,637	20,676	19,684	18,993	19,023	19,037	19,217	51
10,355	10,052	9,825	9,953	10,166	10,500	11,023	11,548	11,420	10,953	10,992	11,256	11,421	10,703	10,197	9,738	9,859	9,421	8,790	7,903	7,890	7,809	8,340	8,710	52
4,942	4,692	5,039	4,869	4,915	5,205	5,374	5,435	5,353	5,244	5,128	5,473	5,238	5,330	5,340	5,155	5,215	4,965	4,698	5,160	5,450	5,317	5,271	5,200	53
31,992	31,728	32,042	32,608	32,571	33,822	33,521	35,062	36,436	36,702	37,001	37,162	38,147	36,764	36,297	34,198	31,973	31,392	31,124	30,830	30,367	27,322	27,531	27,754	54
18,665	18,076	17,340	18,090	17,754	17,454	18,337	21,855	21,431	18,163	17,722	18,939	18,897	17,395	16,585	15,415	15,328	14,400	15,152	15,205	17,473	16,640	16,274	16,855	55
32,003	31,754	30,298	29,150	28,975	30,205	30,395	31,970	33,464	35,670	38,239	40,455	40,628	38,574	37,266	35,000	32,640	31,490	31,562	30,063	29,241	28,770	28,503	28,731	56
19,545	18,533	18,137	17,892	18,104	17,777	18,160	18,703	18,805	18,525	18,194	18,022	17,145	16,893	16,029	15,940	15,767	15,727	15,804	16,775	16,497	16,371	16,158	16,196	57
54,301	54,044	51,926	51,568	51,245	51,368	52,986	56,095	55,499	54,398	53,745	52,360	52,685	51,790	49,312	48,880	49,035	49,040	48,246	47,872	47,372	46,655	47,349	47,724	58
42,758	45,647	45,874	45,602	45,105	44,935	42,526	44,260	45,365	44,302	43,807	45,401	44,497	43,868	43,730	43,090	42,406	41,442	40,855	39,165	38,406	38,850	38,284	37,149	59
19,465	19,377	19,940	20,055	19,198	18,530	18,586	18,335	18,156	18,778	17,896	17,055	17,492	16,842	15,311	14,749	14,040	13,284	13,408	14,245	14,431	13,894	13,775	13,852	60
17,771	17,331	17,541	17,421	17,174	17,193	17,751																		

SECOND PERIOD:—FROM 21st OCTOBER 1865 to 28th JULY 1866—continued.

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																
		42.	43.	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.	58.
		21st Oct. 1865.	28th Oct. 1865.	4th Nov. 1865.	11th Nov. 1865.	18th Nov. 1865.	25th Nov. 1865.	2nd Dec. 1865.	9th Dec. 1865.	16th Dec. 1865.	23rd Dec. 1865.	30th Dec. 1865.	6th Jan. 1866.	13th Jan. 1866.	20th Jan. 1866.	27th Jan. 1866.	3rd Feb. 1866.	10th Feb. 1866.
ENGLAND AND WALES—continued.																		
PRIVATE BANKS—continued.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
76	Merionethshire Bank ; Williams & Son - - - - -	8,811	8,991	8,522	8,345	8,357	8,028	7,642	7,087	7,154	7,984	7,347	6,917	6,362	6,215	5,791	5,106	5,091
77	Miners' Bank ; Willyams & Co. - - - - -	18,111	17,725	17,715	18,365	18,780	18,350	18,722	18,777	18,733	18,774	18,627	18,423	18,611	18,614	18,328	17,680	17,535
78	Monmouthshire Agricultural and Commercial Bank ; Bailey & Co. - -	26,343	28,563	28,074	29,021	27,348	28,778	28,444	29,751	28,305	26,625	25,087	27,550	30,230	29,584	28,904	26,082	28,581
79	Monmouth Old Bank ; Bromage & Gosling - - - - -	4,663	4,491	4,331	4,113	4,003	4,291	4,002	3,890	3,887	3,153	3,119	3,052	3,029	3,100	3,407	3,383	3,602
80	Naval Bank, Plymouth ; Harris & Co. - - - - -	22,597	21,775	21,927	21,185	19,138	19,140	19,327	20,056	19,633	19,475	20,595	22,208	23,363	24,064	22,690	21,729	20,576
81	Newark Bank ; Godfrey & Riddell - - - - -	24,684	23,776	24,032	23,218	22,722	23,530	23,827	23,161	21,436	20,927	20,630	20,789	20,988	20,761	20,608	20,734	20,005
82	Newark & Sleaford Bank, and Sleaford & Newark Bank ; Handley, Peacock, & Co.	48,130	49,014	47,633	46,164	45,755	45,915	45,475	45,814	45,689	46,470	44,902	47,653	48,388	49,716	47,216	45,956	46,832
83	Newbury Bank ; Bunney, Slocock, & Co. - - - - -	15,990	15,128	13,963	13,613	13,344	12,645	12,455	12,309	11,955	11,522	11,759	12,100	12,453	13,550	13,959	14,064	13,833
84	Newmarket Bank ; Hammond & Co. - - - - -	17,608	18,250	19,362	18,341	17,323	16,629	16,036	16,958	16,768	17,210	17,014	17,471	18,009	17,704	17,798	17,720	16,649
85	New Sarum Bank ; Pinckney Brothers - - - - -	6,591	6,655	6,490	6,490	6,478	5,808	5,652	6,104	6,132	5,802	5,722	5,996	6,455	7,543	7,329	7,227	7,418
86	Norwich Crown and Norfolk and Suffolk Banks ; Harveys & Hudsons - -	49,366	49,571	49,955	48,583	48,757	48,538	48,153	47,863	51,079	51,661	46,668	45,556	47,842	48,318	46,765	48,930	48,390
87	Norwich and Norfolk and Fakenham Banks ; Gurneys & Birkbecks - -	83,501	82,212	81,889	77,159	74,099	72,215	72,024	71,399	71,917	73,791	77,669	80,870	79,995	79,456	77,289	77,298	75,142
88	Nottingham Bank ; Smith & Co. - - - - -	26,353	25,429	24,926	23,745	24,865	25,157	25,473	23,611	22,728	21,646	21,848	22,146	23,612	23,240	23,351	22,784	21,884
89	Nottingham and Notts Bank ; Hart, Fellows, & Co. - - - - -	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
90	Old Bank, Tonbridge, &c., Banks ; H. S., A. H., T., and A. T. Beeching -	12,644	12,665	12,298	12,672	12,273	11,565	10,835	11,010	10,171	9,923	10,186	10,960	11,132	11,533	11,133	10,239	10,001
91	Oswestry and Oswestry Old Bank ; Croxon & Co. - - - - -	11,920	11,749	11,371	11,695	11,750	11,855	12,446	12,568	12,395	11,280	10,709	10,484	9,815	9,591	8,917	8,576	9,154
92	Oxford Old Bank ; Parsons & Co. - - - - -	35,435	35,856	33,129	32,294	32,199	31,701	32,251	33,045	33,515	33,270	32,879	34,310	34,192	33,577	34,987	33,796	34,006
93	Oxfordshire Witney Bank ; J. W. Clinch & Sons - - - - -	9,000	8,720	8,935	9,103	9,005	9,204	8,722	8,354	8,674	8,492	8,320	8,065	8,200	8,508	8,413	8,470	8,135
94	Peases' Old Bank, Hull, Hull Old, and Beverley Banks ; Peases & Co. -	47,142	47,023	48,493	48,224	47,025	48,589	48,459	47,266	46,625	46,765	47,026	48,729	50,702	47,674	47,160	45,190	43,534
95	Pembrokeshire Bank ; J. & W. Walters - - - - -	12,511	11,926	11,158	10,710	10,205	9,796	9,531	9,820	9,970	9,452	9,039	9,418	8,738	8,361	8,168	7,555	8,005
96	Penzance Bank ; Batten & Co. - - - - -	8,533	7,894	7,933	7,910	7,660	7,508	8,096	8,057	7,423	7,124	7,007	8,318	8,450	8,113	7,848	7,924	7,515
97	Reading Bank ; Simonds & Co. - - - - -	27,225	26,260	25,771	26,189	25,584	25,095	24,844	24,400	23,556	23,265	23,684	24,815	25,505	25,967	26,536	25,780	26,412
98	Reading Bank ; Stephens, Blandy, & Co. - - - - -	26,335	26,231	25,165	24,567	24,626	23,934	23,634	23,288	22,951	22,930	23,516	25,809	25,986	26,941	26,206	25,734	25,859
99	Richmond Bank ; Roper & Co. - - - - -	6,596	6,766	6,820	7,054	7,043	6,701	6,602	6,613	6,939	6,659	6,440	6,548	6,394	6,396	6,325	6,079	6,459
100	Rochdale Bank ; Clement, Royds, & Co. - - - - -	1,067	1,070	1,019	952	924	887	897	657	689	825	970	1,152	934	837	850	764	684
101	Royston Bank ; Fordham & Sons - - - - -	8,342	8,578	8,530	7,778	7,806	7,792	8,140	8,605	8,795	8,576	8,914	9,202	9,100	9,154	9,097	9,316	8,994
102	Rugby Bank ; A. Butlin & Son - - - - -	9,772	9,810	9,587	9,231	9,779	10,238	9,900	9,431	9,176	9,030	9,418	9,450	10,355	10,475	10,192	10,048	10,727
103	Rye Bank ; R. C. Pomfret & Co. - - - - -	13,714	14,364	14,610	13,467	12,105	11,700	11,673	11,510	11,032	11,347	11,334	11,594	11,518	11,378	10,989	10,975	11,446
104	Saffron Walden and North Essex Bank ; Gibson, Tuke, & Co. - - -	21,450	20,916	21,216	20,662	21,439	21,800	21,756	21,673	21,445	21,499	21,255	21,752	22,140	22,973	22,655	22,671	22,466
105	Salop Bank ; Burton, Lloyd, & Co. - - - - -	9,897	10,084	9,867	9,387	8,919	8,600	8,492	8,312	7,946	7,721	8,662	9,190	9,205	8,815	8,399	8,248	7,931
106	Scarborough Old Bank ; Woodall & Co. - - - - -	23,670	23,380	23,292	23,407	23,554	24,174	24,304	22,979	20,859	20,303	20,030	20,645	21,813	23,429	23,767	23,251	23,267
107	Shrewsbury and Welshpool Bank ; Beck, Downward, & Co. - - -	22,928	22,560	22,366	21,565	21,180	20,629	21,408	20,955	21,175	21,763	21,564	20,480	20,671	20,596	19,201	17,970	18,315
108	Shrewsbury Old and Shrewsbury and Ludlow Banks ; Rocks, Eyton, & Co. -	34,330	33,532	33,028	33,032	32,042	31,828	30,034	29,897	31,727	31,543	31,995	31,817	33,331	31,891	29,953	28,762	28,371
109	Sittingbourne and Milton Bank ; Vallance & Co. - - - - -	4,000	4,249	4,021	3,882	3,581	3,516	3,745	3,565	3,429	3,501	3,640	3,476	3,766	3,853	3,435	3,227	3,135
110	Southampton and Hampshire Bank ; Atherley & Co. - - - - -	2,090	2,083	2,223	2,136	1,998	1,798	1,800	1,780	1,870	1,969	2,102	2,288	2,326	2,150	2,179	2,135	2,040
111	Southampton Town and County Bank ; Maddison, Pearce, & Co. - - -	9,200	8,819	8,745	8,885	8,745	8,461	8,700	9,418	9,081	8,858	8,618	10,151	10,008	9,600	9,135	9,356	9,643
112	Southwell Bank ; Wylde & Co. - - - - -	9,697	9,370	9,136	8,914	9,012	8,833	9,041	8,845	8,262	8,341	8,239	8,214	8,363	8,892	9,030	8,939	8,865
113	Stafford Old Bank ; Stevenson & Co. - - - - -	12,667	12,521	11,667	10,893	11,786	11,280	11,306	10,881	11,684	11,307	12,894	12,232	12,185	12,422	13,002	12,571	12,581
114	Stamford and Rutland Bank ; Eaton, Cayley, & Co. - - - - -	19,802	19,620	19,527	19,366	17,840	17,610	16,861	16,306	15,556	15,742	16,465	17,253	17,965	18,028	18,095	17,472	17,331
115	Taunton Bank ; H. R., H. J., and D. Badcock - - - - -	23,744	24,174	23,152	21,592	20,619	20,083	20,001	20,096	20,356	20,278	20,465	20,006	19,738	19,810	20,166	19,675	19,722
116	Tavistock Bank ; Gill, Sons, & Co. - - - - -	12,940	11,831	11,441	12,589	12,280	10,643	9,237	9,300	9,100	8,754	8,604	8,539	9,002	8,695	7,745	7,065	7,298

SECOND PERIOD :—FROM 21st OCTOBER 1865 to 28th JULY 1866—continued.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING

59. 17th Feb. 1866.	60. 24th Feb. 1866.	61. 3rd Mar. 1866.	62. 10th Mar. 1866.	63. 17th Mar. 1866.	64. 24th Mar. 1866.	65. 31st Mar. 1866.	66. 7th Apr. 1866.	67. 14th Apr. 1866.	68. 21st Apr. 1866.	69. 28th Apr. 1866.	70. 5th May 1866.	71. 12th May 1866.	72. 19th May 1866.	73. 26th May 1866.	74. 2nd June 1866.	75. 9th June 1866.	76. 16th June 1866.	77. 23rd June 1866.	78. 30th June 1866.	79. 7th July 1866.	80. 14th July 1866.	81. 21st July 1866.	82. 28th July 1866.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
5,208	5,477	5,065	4,513	4,302	4,306	4,539	5,016	5,097	5,260	5,664	5,299	5,712	6,324	6,164	5,863	6,180	5,090	4,887	4,390	3,986	3,045	3,727	3,758	76
17,343	17,461	17,476	17,425	17,107	16,963	17,177	17,931	18,064	17,529	16,625	16,999	16,526	16,410	16,113	16,285	16,097	14,385	12,246	12,158	11,710	12,924	13,400	13,957	77
26,705	26,784	27,197	30,097	29,034	28,633	26,389	29,521	30,329	27,807	27,621	27,807	28,809	29,317	29,302	28,809	27,658	26,850	25,755	22,255	26,534	32,128	30,305	29,414	78
3,923	3,945	3,735	3,477	3,310	3,335	3,304	3,351	3,686	3,943	3,950	3,555	3,292	3,443	3,045	2,945	3,008	2,921	2,953	2,783	2,088	1,826	1,890	1,890	79
19,253	18,754	18,853	18,815	18,333	19,109	21,152	23,136	22,969	23,250	22,025	21,083	20,899	19,449	18,719	18,492	17,883	17,022	15,824	15,976	16,825	16,510	17,287	17,671	80
19,250	18,799	18,746	18,760	18,451	18,799	19,523	20,821	22,615	22,005	22,245	22,229	23,203	22,785	21,041	18,476	17,470	17,171	16,552	15,906	16,155	15,849	15,556	15,593	81
44,920	42,810	41,109	41,731	42,005	42,150	43,020	46,575	46,672	46,250	46,973	47,137	48,016	46,801	45,351	41,099	40,060	39,022	38,506	36,225	36,613	36,011	34,580	33,795	82
13,423	13,770	13,690	13,705	13,515	13,418	14,155	15,100	15,848	16,223	15,593	14,372	14,336	13,374	12,968	12,560	11,604	11,080	10,780	10,780	11,004	10,850	11,056	10,927	83
17,739	17,494	17,466	17,213	16,879	16,456	16,619	17,576	17,395	17,172	18,540	17,849	16,474	15,689	15,771	15,008	14,243	14,231	13,936	13,265	14,476	15,000	15,286	15,226	84
7,300	6,961	7,027	6,498	6,356	6,258	6,512	6,950	7,091	7,000	6,880	6,555	6,386	5,733	5,633	5,220	4,984	5,100	5,174	5,294	5,752	5,834	6,228	6,177	85
48,055	47,134	45,720	45,870	46,208	47,407	49,212	49,483	48,040	45,927	44,964	45,322	47,065	45,189	43,462	42,367	43,085	42,408	42,339	43,305	42,685	42,175	41,411	40,860	86
73,690	71,960	70,279	70,102	68,935	68,306	65,405	66,318	66,213	66,253	64,164	63,999	61,836	58,250	54,814	53,459	53,225	52,675	53,410	55,372	57,094	55,943	54,758	51,549	87
20,460	19,581	20,050	20,475	21,135	20,570	21,544	22,880	21,795	22,432	22,482	21,662	22,458	23,483	20,539	20,852	19,871	19,219	19,426	19,240	19,737	19,700	19,208	20,026	88
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	89
10,116	9,872	9,521	9,908	9,367	9,209	10,227	10,064	10,250	9,826	9,850	9,785	9,449	9,361	8,410	8,340	8,196	8,042	8,147	8,108	8,594	8,609	8,965	8,782	90
9,458	9,340	9,210	9,145	8,918	8,983	9,439	9,441	9,512	9,564	9,499	10,670	10,588	9,530	8,080	7,101	6,070	5,113	4,605	4,360	3,696	4,444	4,929	5,160	91
34,790	34,080	32,913	32,551	33,515	34,756	35,598	35,010	33,628	34,689	33,795	33,511	33,108	33,764	33,998	34,340	34,496	34,591	34,007	35,159	34,622	33,705	32,294	31,240	92
7,858	8,365	8,518	8,897	9,084	8,709	8,885	9,013	9,245	9,543	9,064	9,840	9,450	9,301	9,120	8,967	7,680	4,640	4,811	4,645	4,412	4,548	4,570	4,647	93
44,332	46,295	46,655	46,533	46,989	45,613	46,552	48,106	48,400	49,347	47,587	47,251	45,567	42,625	41,131	40,783	40,805	40,646	39,454	39,321	41,102	41,370	40,648	42,130	94
8,230	7,995	8,038	8,229	7,668	8,205	8,306	8,538	9,011	9,069	9,336	9,372	9,513	9,833	9,522	9,420	9,517	10,226	10,215	11,003	11,710	11,835	11,061	10,300	95
7,164	7,020	6,834	6,726	6,556	6,308	6,295	7,760	7,593	7,131	6,812	7,416	7,631	7,820	8,005	7,730	7,923	7,956	7,391	7,235	7,629	7,778	7,063	6,631	96
26,522	26,899	26,560	26,722	27,297	27,573	28,089	27,862	28,716	29,337	29,431	29,512	29,254	27,139	26,151	25,098	24,120	23,447	23,117	23,087	23,371	23,969	23,859	23,712	97
24,656	23,782	24,335	24,763	24,507	25,457	26,729	27,775	27,780	27,860	26,700	26,400	25,766	24,430	22,418	21,353	20,849	20,351	19,910	21,944	22,163	22,283	21,380	21,577	98
6,145	6,209	6,240	6,210	6,301	5,992	6,416	7,200	6,932	6,595	6,679	6,982	6,658	7,031	6,683	6,180	6,386	6,027	6,057	5,776	5,937	6,068	5,982	5,663	99
664	649	759	694	624	470	500	672	730	664	450	500	532	500	402	430	467	457	412	417	670	439	505	494	100
9,040	9,651	9,522	9,342	9,602	9,472	9,204	9,478	9,315	9,363	8,881	8,848	8,665	8,184	7,992	8,340	8,248	8,355	8,230	8,548	9,411	9,553	10,065	9,325	101
10,506	10,105	9,965	9,658	9,552	9,500	10,187	10,368	9,952	10,372	10,510	10,573	10,743	10,452	9,570	8,774	8,441	8,722	8,356	8,195	8,068	8,080	7,719	8,122	102
11,517	11,036	10,813	10,613	10,229	10,354	11,907	12,564	11,777	10,040	9,468	8,975	9,205	9,498	9,214	9,051	8,909	8,653	8,544	8,324	8,196	8,248	8,044	8,130	103
22,508	21,791	21,515	21,530	21,129	21,000	20,865	21,499	21,995	20,474	20,600	20,408	20,385	19,724	19,634	19,640	19,273	19,277	19,171	18,342	18,311	18,143	18,446	18,395	104
7,850	7,928	7,760	8,243	8,142	8,418	9,577	9,933	9,748	10,545	9,675														

SECOND PERIOD :—FROM 21st OCTOBER 1865 to 28th JULY 1866—continued. - - - - -

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING															
		42.	43.	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.
		21st Oct. 1865.	28th Oct. 1865.	4th Nov. 1865.	11th Nov. 1865.	18th Nov. 1865.	25th Nov. 1865.	2nd Dec. 1865.	9th Dec. 1865.	16th Dec. 1865.	23rd Dec. 1865.	30th Dec. 1865.	6th Jan. 1866.	13th Jan. 1866.	20th Jan. 1866.	27th Jan. 1866.	3rd Feb. 1866.
ENGLAND AND WALES—continued.																	
PRIVATE BANKS—continued.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
117	Thornbury Bank ; Harwood & Co. - - - - -	8,951	8,596	8,559	8,315	8,039	7,773	7,648	7,519	7,574	7,395	7,318	7,187	7,426	7,909	7,575	7,698
118	Thrapston and Kettering Bank, Northamptonshire ; Eland & Eland - -	11,584	11,460	11,136	11,094	11,095	11,708	11,613	11,082	11,245	11,100	10,715	11,281	11,594	11,745	11,239	11,235
119	Tiverton & Devonshire Bank ; Dunsford & Co. - - - - -	9,951	10,216	10,020	9,524	9,436	9,162	9,275	9,512	9,616	10,286	10,477	10,778	10,914	11,259	10,936	10,355
120	Towcester Old Bank ; Mercer & Co. - - - - -	7,338	6,809	6,650	6,171	5,832	5,746	5,647	5,873	6,370	5,778	5,941	6,547	6,849	6,915	6,764	7,125
121	Tring Bank and Chesham Bank ; Butcher & Sons - - - - -	12,920	12,609	12,840	12,223	11,830	12,717	13,157	13,685	13,881	13,609	13,421	13,072	12,868	12,554	13,036	12,400
122	Union Bank, Cornwall ; Vivian & Co. - - - - -	17,122	16,756	16,500	16,644	15,912	15,589	16,417	17,038	15,387	16,091	15,785	15,979	17,052	15,528	14,848	15,517
123	Uxbridge Old Bank ; Hull, Smith, & Co. - - - - -	9,142	9,257	9,278	8,840	9,140	9,222	9,043	8,536	8,105	8,187	8,188	8,542	8,707	9,269	10,015	9,675
124	Wallingford Bank ; Hedges, Wells, & Co. - - - - -	6,390	6,321	6,193	6,210	6,439	6,295	5,950	5,692	5,783	5,680	5,878	6,114	6,100	6,270	6,574	6,470
125	Warwick and Warwickshire Bank ; Greenway & Co. - - - - -	20,224	20,846	19,832	19,066	19,094	18,730	18,285	17,865	18,125	17,452	17,566	19,367	20,703	21,347	22,173	20,500
126	Wellington (Somersetshire) Bank ; Fox, Brothers, & Co. - - - - -	3,876	3,662	3,986	3,129	2,683	2,903	2,868	2,469	2,616	2,630	2,614	2,640	2,715	2,533	2,471	2,473
127	West Riding, Wakefield, and Pontefract Banks ; Leatham, Tew, & Co. -	45,136	43,152	42,689	41,548	41,700	41,796	43,871	43,225	41,089	40,718	40,645	42,794	44,298	44,876	43,383	41,123
128	Weymouth Old and Dorchester Banks ; Eliot, Pearce, & Co. - - - -	16,940	15,785	15,419	14,910	14,222	14,210	13,745	13,402	12,964	12,848	13,024	14,049	13,900	16,085	16,110	15,800
129	Whitby Old Bank ; Simpson, Chapman, & Co. - - - - -	14,046	13,934	13,980	14,124	14,268	14,065	14,089	14,095	14,385	13,955	13,952	14,136	14,219	14,229	14,218	13,731
130	Winchester Alresford, and Alton Bank ; Bulpett & Co. - - - - -	11,620	11,292	10,908	10,799	10,735	10,455	10,422	10,188	10,647	11,290	11,678	12,239	12,358	12,034	11,602	11,213
131	Wirksworth and Ashbourne (Derbyshire) Bank ; Arkwright & Co. - -	38,032	36,688	35,376	35,461	35,189	34,676	33,674	34,225	35,202	35,546	36,625	36,973	36,093	35,636	35,638	35,578
132	Wisbech and Lincolnshire Bank ; Gurneys & Co. - - - - -	47,825	46,314	45,274	43,890	42,050	41,160	40,282	38,943	38,111	39,435	40,629	41,405	42,272	41,534	39,902	39,657
133	Wiveliscombe Bank ; P. & W. Hancock - - - - -	5,632	5,880	5,419	4,908	4,525	4,660	4,486	4,185	4,007	3,646	3,792	3,785	3,790	3,724	3,475	3,195
134	Wolverhampton Bank ; R. & W. F. Fryer - - - - -	11,392	10,923	10,270	10,227	9,443	9,810	9,441	9,490	10,081	9,877	10,114	10,125	9,992	10,680	10,322	9,922
135	Worcester Old and Tewkesbury Bank ; Berwick, Lechmere, & Co. - -	66,250	64,991	61,461	58,122	54,426	53,671	52,021	49,456	47,961	47,069	46,837	48,937	50,662	49,906	48,853	48,539
136	Yarmouth & Suffolk, & Halesworth & Suffolk Banks ; Gurneys, Birkbeck, & Co.	42,042	40,540	39,278	37,983	37,487	37,969	37,305	37,915	37,835	41,972	42,721	42,666	42,605	42,763	42,133	38,784
137	Yarmouth, Norfolk, and Suffolk Banks ; Sir E. H. K. Lacon, Bart., & Co. -	9,057	8,465	8,993	9,213	9,231	9,354	9,518	9,776	10,900	14,690	13,251	12,920	12,587	12,591	11,944	11,841
138	York Bank ; Swann, Clough, & Co. - - - - -	41,591	41,021	40,936	40,430	40,304	40,085	41,487	40,282	38,799	37,988	37,526	38,745	39,927	42,278	43,436	43,286
TOTAL of PRIVATE BANKS - - - £.		3,211,330	3,160,289	3,132,112	3,073,371	3,028,679	2,990,900	2,967,552	2,921,969	2,892,484	2,887,650	2,897,290	2,984,759	3,030,176	3,025,931	2,986,738	2,932,301
JOINT STOCK BANKS.																	
139	Bank of Westmorland - - - - -	11,531	11,384	11,470	11,795	11,423	10,891	10,739	9,990	9,906	10,112	9,161	9,052	8,390	9,613	9,960	9,927
140	Bank of Whitehaven - - - - -	28,060	27,474	27,050	28,080	28,249	27,288	26,150	26,138	26,010	26,002	25,509	26,735	28,554	27,799	27,797	27,850
141	Barnsley Banking Company - - - - -	9,431	9,690	9,593	9,314	9,380	9,331	9,154	9,429	9,617	9,660	8,963	9,236	9,700	9,341	9,421	9,210
142	Bilston District Banking Company - - - - -	9,077	9,102	9,455	9,723	9,590	9,308	9,267	9,376	8,522	9,179	9,676	9,217	9,398	9,177	9,233	9,125
143	Bradford Banking Company - - - - -	50,147	49,388	47,682	48,545	49,003	47,211	47,859	46,394	48,143	48,174	47,855	47,795	47,832	48,110	48,332	49,250
144	Bradford Commercial Banking Company - - - - -	20,055	19,624	20,105	20,063	20,230	20,385	19,802	19,364	19,531	20,218	20,160	20,344	20,496	19,643	19,733	20,017
145	Burton, Uttoxeter & Staffordshire Union Bank - - - - -	47,987	46,989	46,946	44,029	42,703	40,573	41,494	41,901	42,947	42,176	43,467	46,710	48,523	44,926	42,945	44,141
146	Carlisle City and District Bank - - - - -	20,034	20,061	19,824	19,782	19,318	20,334	19,699	19,052	18,816	19,563	19,411	20,097	20,739	20,031	19,016	19,646
147	Carlisle and Cumberland Banking Company - - - - -	24,629	23,950	25,208	25,831	25,723	24,066	22,488	22,441	23,346	23,745	22,582	23,782	23,009	22,555	23,358	22,895
148	Chesterfield and North Derbyshire Banking Company - - - - -	10,108	10,167	10,230	10,048	9,649	8,855	8,903	8,940	9,614	9,041	8,784	8,460	8,957	8,903	9,035	8,658
149	County of Gloucester Banking Company - - - - -	107,251	105,246	102,024	100,585	98,315	97,603	95,366	96,808	95,973	97,510	96,055	102,267	106,304	106,022	103,141	102,510
150	Coventry and Warwickshire Banking Company - - - - -	16,724	16,615	16,540	15,257	14,663	13,966	13,886	14,097	13,812	13,999	15,128	15,020	15,808	15,972	15,791	14,930
151	Coventry Union Banking Company - - - - -	13,233	12,925	12,846	12,625	11,721	11,424	11,200	10,307	11,172	11,488	11,659	12,310	12,533	13,290	12,818	12,413

SECOND PERIOD :—FROM 21st OCTOBER 1865 to 28th JULY 1866—continued.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																								
59. 17th Feb. 1866.	60. 24th Feb. 1866.	61. 3rd Mar. 1866.	62. 10th Mar. 1866.	63. 17th Mar. 1866.	64. 24th Mar. 1866.	65. 31st Mar. 1866.	66. 7th April 1866.	67. 14th April 1866.	68. 21st April 1866.	69. 28th April 1866.	70. 5th May 1866.	71. 12th May 1866.	72. 19th May 1866.	73. 26th May 1866.	74. 2nd June 1866.	75. 9th June 1866.	76. 16th June 1866.	77. 23rd June 1866.	78. 30th June 1866.	79. 7th July 1866.	80. 14th July 1866.	81. 21st July 1866.	82. 28th July 1866.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
7,386	7,320	7,716	7,788	7,540	8,034	8,379	8,041	8,290	8,413	8,524	8,916	8,725	8,428	8,180	7,656	7,438	7,784	7,526	7,078	6,243	5,744	5,498	5,240	117
10,890	11,311	11,043	10,798	11,000	10,792	11,442	12,238	11,629	11,098	11,151	11,390	11,533	11,397	10,715	10,145	9,179	8,641	7,895	8,037	8,439	8,576	8,237	8,877	118
9,700	9,427	9,349	9,555	9,783	10,013	10,617	10,973	10,675	10,580	11,100	11,422	11,195	10,851	10,083	9,423	9,012	8,872	8,560	8,936	9,100	8,968	8,619	8,344	119
6,279	6,023	5,821	5,432	5,342	5,650	5,647	6,068	6,029	5,764	6,214	6,321	6,370	5,920	5,480	4,788	4,567	4,966	4,555	4,192	4,544	4,212	4,216	4,575	120
12,782	12,658	12,455	12,453	12,483	12,570	13,140	13,875	14,124	13,708	12,054	12,084	13,037	13,238	12,860	12,206	11,888	11,866	11,986	11,624	11,958	12,123	12,050	12,293	121
13,235	13,264	14,091	13,906	12,594	12,406	11,634	13,253	14,219	13,188	12,611	13,636	13,653	12,027	11,705	11,890	11,234	9,622	8,284	7,975	9,028	10,837	10,563	9,253	122
8,447	8,364	8,399	8,590	8,265	8,395	8,601	8,990	9,475	9,752	9,691	9,643	9,760	9,282	8,307	8,443	7,888	7,561	7,541	7,459	7,592	7,821	7,860	7,830	123
6,039	5,761	6,025	5,841	6,066	6,215	5,999	6,011	6,168	6,533	6,625	6,560	6,696	6,434	5,991	5,914	5,651	5,457	5,219	5,098	5,244	5,316	5,414	5,556	124
20,566	19,922	19,355	19,017	19,979	20,397	20,458	21,147	21,348	20,808	21,177	21,028	20,490	20,590	19,823	19,516	18,884	17,626	17,372	17,745	18,357	17,480	17,841	17,932	125
2,369	2,433	2,562	2,658	2,873	3,058	2,935	2,857	2,882	2,865	2,591	2,386	2,471	2,491	2,668	2,573	2,532	2,933	4,258	4,659	4,501	5,035	5,153	5,600	126
40,736	39,640	40,590	40,507	40,544	40,333	40,207	42,260	43,929	44,377	43,011	42,644	41,351	40,030	39,491	38,437	37,877	37,039	37,418	36,247	35,094	36,209	34,703	32,518	127
15,084	15,545	15,755	15,227	15,147	14,758	14,566	15,884	15,952	18,030	16,330	14,581	14,402	14,744	14,198	13,300	12,444	12,580	12,346	12,073	12,272	12,211	13,896	12,933	128
14,220	14,004	13,960	13,857	13,722	13,531	13,870	14,137	14,198	14,264	13,980	13,760	14,285	14,055	14,136	13,655	13,680	13,728	13,076	13,223	13,505	13,425	13,267	12,765	129
12,128	11,446	11,366	11,372	10,670	10,817	10,989	11,393	11,493	11,173	10,705	10,532	10,250	9,663	8,995	8,850	8,589	8,386	8,033	8,567	9,479	9,592	9,573	9,758	130
34,771	35,187	35,054	35,354	35,395	37,227	38,071	38,034	37,946	37,543	34,040	33,910	35,085	35,261	35,377	33,129	32,253	32,484	32,261	34,444	33,788	33,731	33,316	33,346	131
39,548	38,180	38,065	37,416	37,731	37,305	36,438	37,131	38,545	38,865	38,016	35,564	33,854	31,573	29,378	27,555	26,555	25,400	25,662	26,043	26,694	25,975	25,635	26,057	132
3,465	3,535	3,345	3,327	3,534	3,547	3,498	3,669	3,984	4,390	4,717	4,711	4,438	4,470	4,215	3,814	3,507	3,225	3,113	3,255	3,066	2,905	2,898	3,129	133
10,125	9,355	8,645	8,586	9,743	10,195	10,065	9,720	9,835	9,773	9,080	9,174	9,321	7,896	7,105	6,574	6,386	6,292	6,809	6,688	7,165	7,498	5,780	4,409	134
46,161	44,891	44,418	43,535	44,131	43,665	45,251	46,406	48,903	48,937	49,302	47,070	47,647	44,788	42,573	41,733	40,101	40,225	40,035	38,731	41,384	42,621	41,232	40,334	135
37,195	38,372	38,302	37,670	36,865	36,120	36,044	36,225	36,193	35,026	34,054	32,659	32,902	30,368	28,242	27,720	26,093	26,105	25,215	25,765	26,162	26,033	25,500	25,185	136
11,285	10,513	10,161	10,127	10,286	10,196	11,064	10,415	9,875	9,241	8,860	9,401	9,384	8,924	8,318	8,635	8,827	8,671	8,825	8,577	8,705	8,461	9,365	8,033	137
43,179	41,571	42,007	42,840	42,553	42,444	42,054	45,101	46,716	46,211	46,425	45,904	44,073	44,124	41,500	39,246	37,663	36,653	36,389	36,422	36,962	36,566	35,576	34,626	138
2,868,459	2,823,270	2,800,524	2,800,764	2,801,948	2,824,849	2,890,049	3,000,885	3,027,454	3,002,019	2,978,588	2,977,668	2,978,972	2,891,717	2,779,531	2,695,546	2,617,805	2,552,699	2,508,948	2,492,422	2,523,796	2,535,815	2,503,223	2,479,701	

11,321	11,315	10,627	9,791	9,255	9,700	10,335	10,928	10,937	11,254	11,576	11,553	12,092	12,241	11,925	12,054	11,067	10,369	9,699	9,259	9,554	10,508	9,890	9,419	139
28,690	28,951	28,614	27,740	27,765	28,042	28,218	29,598	30,370	30,154	30,212	29,525	31,629	32,469	32,033	29,435	28,091	27,238	25,300	24,574	25,935	25,557	23,962	23,834	140
8,790	9,020	8,822	9,175	9,292	9,220	9,372	9,669	9,608	9,243	9,207	9,606	9,447	9,488	8,618	8,493	8,727	8,880	9,046	8,993	9,137	9,060	9,147	8,815	141
9,272	9,106	8,600	9,053	9,618	9,559	8,684	8,307	9,321	9,304	8,162	7,960	8,899	6,320	4,565	4,521	6,080	6,958	7,829	7,119	7,825	9,201	7,335	5,405	142
49,861	49,504	47,530	48,222	50,044	50,347	48,275	50,235	50,911	48,374	47,497	49,343	49,601	48,788	46,697	45,330	45,487	47,418	48,149	48,132	48,421	49,627	50,093	49,710	143
20,135	20,202	19,902	19,982	20,157	20,119	19,975	20,180	20,173	20,021	19,939	20,062	19,618	19,924	19,485	19,216	18,226	17,479	18,140	19,315	19,680	20,537	20,531	20,009	144
40,135	39,144	38,074	38,873	39,922	42,933	48,112	48,679	48,558	50,190	47,861	49,886	48,968	47,695	46,082	45,338	47,438	48,523	49,515	47,412	47,810	44,186	40,535	39,171	145
19,727	19,862	19,547	19,792	20,511	19,391	19,781	19,847	19,951	19,856	20,012	19,893	20,094	20,121	18,950	18,917	18,575	19,392	18,438	18,701	19,725	19,120	18,905	19,492	146
22,2																								

SECOND PERIOD :—FROM 21st OCTOBER 1865 to 28th JULY 1866—continued

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																
		42.	43.	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.	58.
		21st Oct. 1865.	28th Oct. 1865.	4th Nov. 1865.	11th Nov. 1865.	18th Nov. 1865.	25th Nov. 1865.	2nd Dec. 1865.	9th Dec. 1865.	16th Dec. 1865.	23rd Dec. 1865.	30th Dec. 1865.	6th Jan. 1866.	13th Jan. 1866.	20th Jan. 1866.	27th Jan. 1866.	3rd Feb. 1866.	10th Feb. 1866.
ENGLAND AND WALES—continued.																		
JOINT STOCK BANKS—continued.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
152	Cumberland Union Banking Company, Limited - - - - -	33,042	33,941	35,280	35,525	35,103	33,960	32,572	32,176	31,852	33,027	33,205	34,022	35,485	35,856	33,327	32,872	33,289
153	Darlington District Joint Stock Banking Company - - - - -	24,097	26,160	26,477	27,772	28,149	27,271	23,620	21,988	22,349	22,202	21,287	21,011	21,309	21,543	21,196	20,517	21,880
154	Derby and Derbyshire Banking Company - - - - -	19,661	20,294	18,804	17,854	18,466	17,396	17,760	19,719	18,249	18,282	19,791	20,225	19,636	19,240	19,951	18,295	18,615
155	Dudley and West Bromwich Banking Company - - - - -	31,649	30,560	30,198	28,890	28,706	28,946	30,294	30,385	30,443	29,480	30,908	31,155	31,790	31,893	32,484	31,970	32,578
156	Gloucestershire Banking Company - - - - -	148,610	146,980	145,241	141,981	137,959	134,759	134,769	134,365	132,339	132,263	131,223	134,792	134,591	137,397	133,735	133,350	135,502
157	Halifax Joint Stock Bank - - - - -	17,861	17,980	18,184	17,806	17,768	17,535	17,370	17,060	17,150	17,780	17,663	17,807	17,986	18,225	17,702	17,214	16,878
158	Halifax and Huddersfield Union Bank - - - - -	43,963	42,074	40,077	38,970	39,030	38,380	37,168	35,547	36,527	37,584	37,384	37,569	39,253	41,334	40,975	39,005	38,247
159	Halifax Commercial Banking Company, Limited - - - - -	13,533	13,955	13,562	12,699	12,393	12,530	11,821	11,727	11,438	13,153	13,061	12,773	13,348	13,245	13,187	12,924	12,780
160	Helston Banking Company - - - - -	1,495	1,503	1,494	1,508	1,501	1,498	1,496	1,482	1,506	1,500	1,497	1,485	1,518	1,508	1,486	1,473	1,470
161	Huddersfield Banking Company - - - - -	38,279	35,940	34,118	34,139	35,910	36,650	35,663	33,821	33,691	33,884	33,200	33,052	36,090	38,920	36,511	34,345	33,267
162	Hull Banking Company - - - - -	30,429	29,481	26,207	27,517	29,087	29,180	28,575	27,823	28,071	28,612	29,671	30,051	30,143	28,863	27,219	27,634	28,528
163	Knaresboro' and Clare Banking Company - - - - -	28,050	27,648	27,282	27,756	28,929	28,093	26,410	26,119	25,876	26,790	26,507	27,271	27,081	26,874	26,729	26,910	26,997
164	Lancaster Banking Company - - - - -	59,273	57,987	57,822	58,082	55,829	52,662	51,665	50,141	47,838	47,079	45,767	48,662	49,747	51,889	49,551	49,756	50,643
165	Leamington-Priors and Warwickshire Bank - - - - -	11,290	11,349	11,100	10,203	10,223	9,799	10,435	10,618	10,538	9,830	10,478	11,500	11,975	12,103	11,642	11,485	11,113
166	Leicestershire Banking Company - - - - -	64,601	61,801	58,893	59,216	56,927	56,120	55,370	55,400	54,473	52,360	52,311	54,240	57,045	56,381	57,755	56,583	55,605
167	Lincoln and Lindsey Banking Company - - - - -	45,723	50,364	51,221	51,073	50,372	52,281	51,307	49,154	47,459	48,756	48,289	47,944	51,796	52,006	50,989	50,225	48,920
168	Ludlow and Tenbury Bank - - - - -	10,335	9,823	9,823	9,929	10,199	10,520	9,922	9,532	8,995	8,719	8,407	8,601	8,890	10,278	9,273	9,476	10,152
169	Moore and Robinson's Notts Banking Company - - - - -	31,769	30,839	31,521	30,623	30,318	29,018	29,238	29,428	26,144	24,818	26,148	26,601	27,154	28,502	28,534	29,008	28,465
170	National Provincial Bank of England - - - - -	415,009	410,311	409,548	407,545	407,443	404,921	405,920	402,686	402,284	407,703	406,531	408,888	386,407	312,436	257,764	220,762	197,255
171	Northamptonshire Banking Company - - - - -	20,265	20,251	20,925	19,812	18,826	18,270	18,360	17,514	17,045	17,567	18,581	18,008	18,475	19,089	18,587	17,683	17,740
172	Northamptonshire Union Bank - - - - -	68,405	67,762	66,766	62,315	60,481	60,929	61,881	59,573	57,664	57,520	57,005	59,664	60,129	60,516	59,898	58,719	56,901
173	North and South Wales Bank - - - - -	58,436	58,597	61,049	62,373	62,838	62,105	63,487	63,406	62,853	62,105	60,948	62,843	62,740	60,787	55,650	54,869	54,551
174	North Wilts Banking Company - - - - -	48,023	47,385	46,670	44,803	42,821	42,589	43,175	41,439	40,368	39,889	39,792	41,617	40,218	41,689	41,722	41,571	42,332
175	Nottingham and Nottinghamshire Banking Company - - - - -	27,272	26,432	26,848	26,730	26,005	26,413	25,917	25,773	24,756	24,366	23,974	24,354	24,738	24,851	24,434	24,722	24,521
176	Pares's Leicestershire Banking Company - - - - -	55,814	52,270	51,818	50,236	49,349	48,997	48,203	48,160	48,535	47,805	49,189	50,732	51,628	51,549	52,632	52,900	51,676
177	Saddleworth Banking Company - - - - -	330	330	330	330	330	330	330	330	330	330	330	330	330	330	330	330	330
178	Sheffield Banking Company - - - - -	33,950	35,881	36,643	36,346	36,910	36,756	35,886	33,435	33,909	35,840	36,807	36,440	36,000	37,525	36,779	32,762	34,780
179	Sheffield and Hallamshire Banking Company - - - - -	21,398	23,376	23,770	23,287	22,760	22,666	25,000	23,043	22,154	23,890	23,134	22,701	23,631	23,726	24,445	22,072	22,880
180	Sheffield and Rotherham Joint Stock Banking Company - - - - -	53,190	50,703	51,982	53,799	53,684	53,102	52,322	50,607	50,147	54,187	54,033	51,554	50,871	53,344	53,585	51,759	50,157
181	Shropshire Banking Company - - - - -	38,405	37,265	36,845	37,493	35,574	35,440	35,814	36,538	35,335	36,877	37,890	38,735	37,113	35,848	34,357	35,345	34,145
182	Stamford, Spalding, and Boston Banking Company - - - - -	54,306	52,096	52,256	52,374	50,616	50,087	49,488	49,377	47,361	46,109	45,135	45,978	47,271	48,108	47,999	48,355	46,782
183	Stourbridge and Kidderminster Banking Company - - - - -	56,383	50,507	50,288	51,009	52,317	51,613	52,930	52,126	51,540	52,220	51,714	53,754	56,995	57,779	55,635	51,220	52,616
184	Stuckey's Banking Company - - - - -	328,595	325,895	326,035	325,625	314,145	308,960	304,554	304,424	299,251	300,527	298,005	306,757	307,692	309,250	305,945	298,935	299,917
185	Swaledale and Wensleydale Banking Company - - - - -	52,629	52,114	51,850	52,570	52,455	52,246	52,165	50,400	47,399	47,828	45,319	44,542	44,622	44,825	44,520	44,088	43,112
186	Wakefield and Barnsley Union Bank - - - - -	14,169	14,282	14,256	14,311	14,642	14,010	14,285	14,220	13,803	13,660	14,271	14,469	14,279	14,544	14,855	14,425	14,669
187	Warwick and Leamington Banking Company - - - - -	27,531	26,752	26,469	26,011	25,738	25,662	25,710	25,632	25,252	25,847	26,505	28,020	28,238	28,453	27,024	25,972	26,473
188	West of England and South Wales District Bank - - - - -	74,315	77,873	79,273	81,608	82,432	77,738	77,558	79,892	78,679	78,771	77,342	78,747	78,444	78,910	73,687	71,600	75,200
189	West Riding Union Banking Company - - - - -	33,396	31,181	32,582	32,145	32,377	33,720	33,513	33,930	33,966	33,247	32,647	33,520	34,035	34,316	33,829	31,600	32,650
190	Whitchurch and Ellesmere Banking Company - - - - -	5,648	5,910	6,000	5,772	4,365	4,915	4,487	4,347	4,451	4,110	4,484	4,683	4,719	4,683	4,424	4,234	4,439
191	Whitehaven Joint Stock Banking Company - - - - -	26,415	25,287	25,348	27,099	26,144	24,326	24,176	22,120	21,814	21,850	20,838	21,325	21,685	23,317	22,584	22,764	23,410
192	Wilts and Dorset Banking Company - - - - -	72,629	70,799	73,201	75,113	75,196	71,774	69,780	69,900	70,187	70,486	70,928	73,488	74,790	70,675	71,177	72,846	74,142

SECOND PERIOD:—FROM 21st OCTOBER 1865 to 28th JULY 1866—continued.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING

59. 17th Feb. 1866.	60. 24th Feb. 1866.	61. 3rd Mar. 1866.	62. 10th Mar. 1866.	63. 17th Mar. 1866.	64. 24th Mar. 1866.	65. 31st Mar. 1866.	66. 7th Apr. 1866.	67. 14th Apr. 1866.	68. 21st Apr. 1866.	69. 28th Apr. 1866.	70. 5th May 1866.	71. 12th May 1866.	72. 19th May 1866.	73. 26th May 1866.	74. 2nd June 1866.	75. 9th June 1866.	76. 16th June 1866.	77. 23rd June 1866.	78. 30th June 1866.	79. 7th July 1866.	80. 14th July 1866.	81. 21st July 1866.	82. 28th July 1866.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
33,884	33,864	33,052	33,749	33,595	32,950	35,103	37,204	34,758	31,859	32,314	34,367	35,574	35,910	33,289	31,394	30,208	28,988	29,195	28,497	29,040	29,431	30,149	30,046	152
22,526	21,632	21,671	21,869	22,873	23,354	24,073	25,456	27,681	27,521	23,729	24,766	27,002	27,493	23,557	21,663	21,397	21,974	21,387	21,397	21,402	22,466	22,699	20,630	153
18,321	18,424	19,318	19,316	20,804	21,135	18,215	18,060	19,074	20,627	21,136	21,641	17,537	17,797	17,189	16,121	16,022	16,798	18,143	17,546	17,684	17,500	16,554	17,382	154
32,795	33,653	34,156	34,358	35,899	36,322	37,923	38,518	37,749	35,742	33,401	35,594	36,486	34,058	32,191	29,668	27,609	26,898	26,410	27,327	28,528	28,661	20,264	14,922	155
136,478	133,400	132,992	131,485	135,707	137,640	143,067	147,030	147,050	143,912	144,564	149,195	149,501	147,928	142,296	137,664	135,085	133,855	134,789	130,489	134,065	129,418	129,250	125,801	156
16,111	17,005	18,087	18,497	18,565	18,635	17,850	18,050	19,343	18,607	17,648	17,847	18,059	18,075	18,285	18,110	17,885	17,439	17,758	17,692	17,897	17,806	17,630	17,490	157
38,111	39,160	38,630	38,283	38,235	37,417	37,455	39,276	41,342	41,386	40,778	40,935	41,199	40,800	37,880	36,049	35,026	34,780	34,009	33,185	35,240	37,745	41,039	40,606	158
12,390	12,208	12,290	12,252	12,572	12,851	13,086	13,108	13,101	13,115	12,958	12,787	12,616	12,504	11,853	11,544	10,515	10,035	9,848	10,030	10,681	10,997	11,505	11,748	159
1,522	1,474	1,531	1,498	1,511	1,533	1,459	1,530	1,459	1,500	1,503	1,505	1,517	1,506	1,451	1,503	1,495	1,486	1,495	1,483	1,485	1,515	1,495	1,495	160
35,027	35,682	36,088	33,774	34,185	34,678	34,463	33,010	35,067	36,205	34,887	33,953	34,570	32,943	30,230	28,461	27,756	30,074	31,300	29,955	29,198	34,205	35,580	34,205	161
27,630	27,660	29,565	31,028	29,511	27,496	27,675	28,903	30,482	28,498	27,343	26,618	27,370	29,591	29,181	29,376	29,810	27,565	27,029	26,755	29,639	29,045	27,844	27,595	162
26,617	26,108	26,758	26,720	27,244	27,548	28,065	29,425	27,748	27,385	25,755	27,010	27,862	27,880	27,485	25,098	24,639	24,044	24,450	25,342	24,557	22,970	21,615	21,765	163
58,519	60,534	59,258	55,481	52,068	51,467	53,414	55,426	56,137	57,676	58,294	62,820	63,942	62,196	60,278	56,873	52,914	49,826	48,623	45,701	45,973	46,079	44,436	44,752	164
10,695	11,058	10,485	11,051	10,676	11,754	11,185	12,018	11,755	11,824	11,685	11,475	11,118	10,425	9,663	10,791	10,087	10,285	10,199	10,335	10,209	10,501	9,765	9,867	165
55,832	53,981	52,074	51,575	50,536	51,916	55,575	60,030	62,607	64,045	64,064	67,665	65,117	62,398	57,815	53,896	50,375	48,394	48,353	46,584	47,107	46,930	46,515	45,175	166
47,810	46,663	46,631	46,895	48,051	50,513	52,610	53,452	50,738	47,691	45,245	52,981	55,294	49,658	44,476	41,359	40,644	39,218	38,175	40,111	39,813	39,604	38,984	39,179	167
9,566	9,771	9,440	9,829	10,081	10,484	9,771	10,065	9,719	9,988	10,046	10,094	9,736	9,749	9,231	9,546	9,641	9,268	9,202	9,451	9,350	8,740	8,065	8,551	168
25,848	26,132	27,492	27,170	25,699	25,738	27,586	29,149	30,658	29,297	30,158	30,847	28,972	25,234	23,694	24,002	23,729	21,909	20,410	20,418	21,678	20,724	22,314	22,498	169
175,294	160,376	147,148	136,980	128,879	121,957	115,189	109,104	102,770	95,962	91,268	86,591	81,323	76,605	71,944	67,732	64,206	61,069	58,297	55,996	53,112	50,784	48,985	47,490	170
17,705	17,672	17,039	16,960	17,552	18,355	20,194	19,911	20,541	21,845	20,958	20,400	21,080	19,915	19,597	18,134	16,861	16,985	16,606	16,671	17,171	16,249	15,517	14,996	171
56,769	56,992	56,754	56,928	56,435	56,288	57,854	59,860	62,068	67,271	66,557	68,401	67,941	62,227	59,100	52,470	45,535	42,863	41,960	42,703	45,610	46,832	46,797	46,957	172
55,085	54,689	53,531	53,103	55,571	57,476	59,500	60,778	62,170	66,004	61,516	60,485	63,315	64,726	61,471	58,520	56,645	54,644	52,784	52,053	53,082	54,153	53,471	49,951	173
43,005	42,649	41,171	41,179	40,723	42,403	44,050	46,125	48,176	51,206	51,019	48,848	47,662	45,885	42,537	40,305	42,169	41,958	41,455	39,765	41,460	42,128	43,122	42,877	174
23,549	23,555	25,450	25,262	25,934	27,595	28,753	28,716	29,230	29,839	30,051	28,767	28,160	27,352	25,855	23,998	21,906	21,876	24,510	20,465	21,076	21,150	22,098	21,240	175
51,863	50,117	48,905	48,522	48,562	49,025	52,379	53,651	55,363	56,001	55,828	55,576	54,512	51,552	48,798	47,323	44,830	42,834	41,402	43,115	45,378	44,649	45,089	44,755	176
Ceased.	Amalgamated with Manchester and County Bank, 17th February 1866.						—	—	—	—	—	—	—	—										

RETURN OF THE WEEKLY AVERAGE AMOUNT OF BANK NOTES OF THE SEVERAL BANKS OF ISSUE

SECOND PERIOD :—FROM 21st OCTOBER 1865 to 28th JULY 1866—continued.

NAME OF BANK.		AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																
		42.	43.	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.	58.
		21st Oct. 1865.	28th Oct. 1865.	4th Nov. 1865.	11th Nov. 1865.	18th Nov. 1865.	25th Nov. 1865.	2nd Dec. 1865.	9th Dec. 1865.	16th Dec. 1865.	23rd Dec. 1865.	30th Dec. 1865.	6th Jan. 1866.	13th Jan. 1866.	20th Jan. 1866.	27th Jan. 1866.	3rd Feb. 1866.	10th Feb. 1866.
ENGLAND AND WALES—continued.																		
JOINT STOCK BANKS—continued.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
193	Wolverhampton and Staffordshire Banking Company - - - - -	28,381	27,427	26,470	26,430	26,285	26,031	24,803	25,078	25,850	25,525	26,696	27,499	28,742	29,625	26,678	25,314	25,756
194	Worcester City and County Banking Company - - - - -	5,581	5,148	3,954	2,902	2,105	1,503	1,595	1,654	1,832	1,273	1,198	954	886	1,388	856	694	948
195	York City and County Banking Company - - - - -	92,830	93,778	93,385	92,861	92,898	95,185	94,296	91,361	88,553	89,206	88,515	89,120	91,723	93,020	92,899	92,172	93,133
196	York Union Banking Company - - - - -	70,255	70,756	70,402	70,315	70,294	71,455	69,602	67,786	65,337	65,693	65,737	69,900	71,140	69,557	69,790	70,139	70,274
197	Yorkshire Banking Company - - - - -	118,357	120,674	121,774	122,150	121,229	127,255	121,362	111,168	113,637	116,480	115,606	119,237	124,845	121,180	119,418	118,451	116,709
TOTAL of JOINT STOCK BANKS - - - - £.		2,923,844	2,892,336	2,883,014	2,870,584	2,837,095	2,806,840	2,778,061	2,736,641	2,706,639	2,727,897	2,718,361	2,777,645	2,797,466	2,732,759	2,634,329	2,559,917	2,541,331
TOTAL for ENGLAND and WALES - - - - £.		6,135,174	6,061,625	6,015,126	5,943,955	5,865,774	5,797,740	5,745,613	5,658,610	5,599,123	5,615,547	5,615,651	5,762,404	5,827,642	5,758,690	5,621,067	5,492,218	5,447,781
SCOTLAND:																		
198	Aberdeen Town and County Banking Company - - - - -	147,289	148,841	156,654	155,745	162,377	183,470	176,911	171,642	158,940	155,897	145,495	143,107	140,797	140,115	134,166	141,072	135,625
199	Bank of Scotland - - - - -	506,952	496,956	537,372	593,927	558,836	568,956	583,124	517,828	518,349	489,559	549,863	511,574	492,254	477,018	470,529	506,176	479,794
200	British Linen Company - - - - -	487,559	492,367	508,930	580,318	553,419	533,500	595,179	532,207	525,091	505,416	539,760	515,717	483,449	470,626	467,878	484,342	469,263
201	Caledonian Banking Company - - - - -	81,476	79,125	81,989	79,516	84,464	93,321	93,994	91,095	84,180	81,180	75,395	74,772	70,025	68,321	66,789	69,707	67,232
202	Central Bank of Scotland - - - - -	65,737	65,966	73,568	78,429	83,242	80,068	79,034	73,461	68,160	62,445	62,226	61,045	57,789	54,474	54,570	62,320	59,005
203	City of Glasgow Bank - - - - -	391,442	386,156	406,805	426,837	422,093	418,641	416,898	401,759	385,679	391,663	396,671	381,500	365,572	357,734	359,284	396,708	369,747
204	Clydesdale Banking Company - - - - -	392,204	384,110	399,785	425,359	401,099	398,046	392,167	397,861	388,331	383,119	408,170	402,820	377,372	366,149	359,307	402,277	400,837
205	Commercial Bank of Scotland - - - - -	581,007	571,203	603,637	685,904	634,466	651,771	636,752	595,397	588,335	558,173	591,247	599,097	580,620	544,746	527,487	561,482	542,733
206	National Bank of Scotland - - - - -	492,465	480,603	524,900	583,176	545,912	540,409	559,789	526,964	505,403	503,123	539,119	498,565	495,503	469,349	455,608	499,916	480,025
207	North of Scotland Banking Company - - - - -	219,013	215,641	232,641	237,735	242,859	263,934	253,237	246,500	245,867	222,817	217,324	217,297	208,001	208,946	206,431	213,902	204,755
208	Royal Bank of Scotland - - - - -	543,954	526,142	562,747	652,929	629,118	602,975	632,424	566,366	539,323	547,300	623,939	568,797	516,944	505,023	507,243	524,437	525,734
209	Union Bank of Scotland - - - - -	587,982	594,270	596,491	662,902	604,066	607,502	605,925	604,882	600,885	593,194	609,729	645,803	610,851	605,126	601,614	612,051	603,154
TOTAL for SCOTLAND - - - - £.		4,497,080	4,441,380	4,685,519	5,162,777	4,921,951	4,942,593	5,025,434	4,725,962	4,608,543	4,493,886	4,758,938	4,620,094	4,399,177	4,267,627	4,210,906	4,474,390	4,338,504
IRELAND:																		
210	Bank of Ireland - - - - -	2,907,700	2,871,700	2,872,500	2,841,700	2,778,500	2,734,100	2,750,500	2,716,700	2,675,600	2,670,000	2,607,100	2,673,200	2,699,500	2,638,400	2,593,800	2,634,400	2,622,200
211	Belfast Banking Company - - - - -	534,938	532,615	537,996	537,373	559,379	541,489	556,550	551,320	546,781	538,173	521,194	526,278	519,066	505,403	502,542	512,776	508,515
212	National Bank - - - - -	1,444,455	1,420,437	1,407,295	1,378,797	1,368,658	1,346,829	1,334,540	1,326,258	1,321,017	1,289,146	1,241,728	1,257,906	1,232,813	1,234,583	1,223,361	1,251,241	1,253,237
213	Northern Banking Company - - - - -	443,890	452,218	469,039	475,061	473,946	467,934	469,362	467,062	468,613	460,850	448,047	442,116	438,498	438,599	440,944	448,598	434,581
214	Provincial Bank of Ireland - - - - -	1,017,829	1,000,339	997,819	988,756	978,970	966,474	967,742	953,414	945,928	928,908	913,269	925,436	921,598	923,028	925,099	937,916	936,351
215	Ulster Banking Company - - - - -	588,358	603,977	609,581	617,334	615,388	621,731	607,967	610,149	595,806	588,657	572,191	581,089	579,558	571,721	568,976	577,561	570,930
TOTAL for IRELAND - - - - £.		6,937,170	6,881,286	6,894,230	6,839,021	6,774,841	6,678,557	6,686,661	6,624,903	6,553,745	6,475,734	6,303,529	6,406,025	6,391,033	6,311,734	6,254,722	6,362,492	6,325,814

Note.—The Scotch and Irish Banks do not return the weekly Average of their Issues, but the amount actually in circulation

SECOND PERIOD:—FROM 21st OCTOBER 1865 to 28th JULY 1866—continued.

AVERAGE AMOUNT OF BANK NOTES IN CIRCULATION DURING THE WEEKS ENDING																								
59. 17th Feb. 1866.	60. 24th Feb. 1866.	61. 3rd Mar. 1866.	62. 10th Mar. 1866.	63. 17th Mar. 1866.	64. 24th Mar. 1866.	65. 31st Mar. 1866.	66. 7th Apr. 1866.	67. 14th Apr. 1866.	68. 21st Apr. 1866.	69. 28th Apr. 1866.	70. 5th May 1866.	71. 12th May 1866.	72. 19th May 1866.	73. 26th May 1866.	74. 2nd June 1866.	75. 9th June 1866.	76. 16th June 1866.	77. 23rd June 1866.	78. 30th June 1866.	79. 7th July 1866.	80. 14th July 1866.	81. 21st July 1866.	82. 28th July 1866.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
26,180	25,566	25,608	23,724	24,239	23,489	24,501	24,807	28,359	27,565	26,000	25,271	25,698	23,488	21,437	19,564	18,098	18,515	18,925	19,020	19,685	21,664	18,321	15,350	193
720	600	714	621	501	685	1,580	1,232	557	533	710	1,094	658	600	924	1,071	447	420	690	1,975	2,390	1,815	1,430	440	194
91,453	89,972	90,783	90,714	91,941	93,654	95,750	97,111	97,057	93,913	86,588	88,081	88,201	88,790	88,556	87,770	86,462	84,627	84,168	85,889	84,453	85,073	83,769	83,453	195
70,576	70,168	70,333	70,119	70,066	71,910	70,634	71,256	70,958	69,067	69,052	69,008	70,459	70,473	70,860	69,835	69,120	68,607	69,064	71,114	68,503	68,270	69,585	68,915	196
120,557	121,868	122,034	121,844	123,515	123,140	116,321	124,912	128,401	120,306	114,227	118,297	123,854	120,298	115,108	112,002	108,900	110,291	108,335	107,470	109,204	112,350	112,623	113,999	197
2,519,525	2,493,729	2,480,338	2,469,874	2,476,487	2,510,165	2,564,034	2,631,737	2,649,153	2,618,111	2,565,187	2,599,947	2,589,770	2,523,492	2,411,921	2,304,240	2,244,139	2,199,681	2,183,046	2,166,530	2,207,779	2,221,690	2,196,998	2,151,946	
5,387,984	5,316,199	5,280,922	5,270,638	5,278,435	5,335,014	5,454,083	5,632,622	5,676,607	5,620,130	5,543,775	5,568,615	5,568,742	5,415,209	5,191,452	4,999,786	4,861,944	4,752,380	4,691,994	4,658,952	4,731,575	4,757,505	4,700,221	4,631,647	
134,087	129,905	136,385	130,753	132,594	127,759	132,837	132,719	131,167	133,511	132,587	145,554	149,934	156,826	188,046	173,920	166,738	161,847	155,888	140,810	140,982	135,596	136,361	132,035	198
451,452	461,316	534,187	465,080	460,848	453,895	479,244	499,064	475,331	468,869	462,934	496,641	501,120	539,682	551,597	564,137	500,963	481,407	474,447	493,770	475,144	521,933	451,849	466,806	199
455,308	449,079	478,055	457,140	440,753	430,069	457,187	474,405	453,989	463,520	474,180	481,577	489,032	524,881	559,607	545,570	520,367	482,062	489,894	489,626	489,965	494,469	457,403	473,512	200
66,775	62,886	70,611	65,153	66,391	69,384	67,507	67,824	68,081	70,649	69,762	70,852	72,005	74,452	90,844	84,891	82,616	79,747	78,763	69,790	72,688	70,319	75,490	70,716	201
57,121	51,884	57,425	51,777	51,606	51,997	55,106	54,357	57,023	55,473	55,260	56,694	58,183	64,665	68,314	67,085	66,949	60,119	55,680	53,310	57,373	54,651	52,639	53,176	202
358,490	362,993	388,934	346,544	340,501	343,090	339,197	347,972	342,751	347,451	340,385	348,250	350,655	364,356	360,458	367,250	354,169	346,426	346,669	361,096	364,578	358,481	352,696	346,661	203
360,724	374,807	436,159	360,409	363,868	347,894	397,430	398,401	385,236	376,780	393,520	402,158	409,269	422,247	430,853	424,927	409,249	383,210	381,708	402,906	395,921	427,141	358,611	362,104	204
529,672	503,850	570,847	518,375	521,940	510,801	542,886	548,011	540,322	520,251	523,603	538,087	558,003	587,431	626,740	608,199	584,750	561,459	532,409	545,686	552,380	568,665	530,897	519,745	205
456,943	450,605	520,270	451,834	448,148	435,924	471,381	479,227	458,865	456,268	440,919	479,189	477,079	525,200	533,520	537,054	497,903	468,072	473,263	484,330	478,561	511,023	461,268	451,443	206
201,736	205,188	210,442	210,035	202,628	201,938	204,954	205,497	207,439	212,006	201,816	210,464	222,404	227,599	275,583	255,060	239,084	233,549	226,212	213,181	202,127	195,672	199,423	191,242	207
497,684	483,704	544,589	518,668	491,462	476,916	535,453	530,270	511,515	504,538	540,292	547,582	540,740	586,641	619,315	617,412	598,371	537,933	524,881	538,166	553,292	562,573	524,387	521,098	208
603,999	576,754	604,837	578,997	579,935	562,383	589,580	588,636	573,842	572,354	587,883	583,462	597,313	641,249	628,796	607,790	600,786	598,831	592,388	595,425	595,915	593,895	589,621	587,180	209
4,173,991	4,112,971	4,552,741	4,154,765	4,100,674	4,011,150	4,273,362	4,326,983	4,205,561	4,181,670	4,223,141	4,360,510	4,425,737	4,715,229	4,933,673	4,853,295	4,621,945	4,394,662	4,332,202	4,388,096	4,378,926	4,494,418	4,190,645	4,175,718	
2,539,100	2,502,300	2,554,200	2,530,500	2,513,800	2,472,000	2,513,700	2,579,100	2,586,400	2,582,000	2,704,200	2,642,000	2,614,100	2,550,600	2,495,200	2,508,400	2,464,200	2,401,300	2,319,500	2,252,300	2,379,000	2,355,800	2,329,800	2,289,200	210
504,173	482,811	492,029	499,416	497,209	499,881	493,282	498,487	480,650	468,143	458,118	457,887	433,295	417,298	401,480	388,859	381,818	371,622	367,788	364,951	375,647	366,555	363,773	376,094	211
1,217,975	1,171,626	1,164,075	1,161,484	1,146,038	1,117,733	1,134,018	1,130,094	1,104,737	1,098,486	1,131,803	1,147,992	1,128,639	1,054,696	1,034,614	1,014,381	991,003	964,209	962,461	925,005	945,873	926,627	934,157	939,481	212
433,958	422,946	422,161	422,441	412,090	408,638	432,000	422,817	409,120	400,891	401,342	401,743	387,549	368,300	352,832	342,150	330,344	321,250	314,104	310,228	315,340	306,947	302,549	305,630	213
918,427	889,247	890,996	897,441	891,652	877,441	892,996	897,832	868,009	853,453	853,970	856,994	850,784	827,793	808,385	800,927	777,517	753,770	749,590	727,743	748,242	743,465	762,558	765,826	214
562,169	556,566	559,696	570,650	566,039	557,422	560,461	566,315	551,946	541,066	529,752	536,104	515,370	492,453	469,044	449,794	439,281	428,393	414,385	407,667	418,600	412,364	404,073	416,226	215
6,176,402	6,025,496	6,083,157	6,081,932	6,026,828	5,933,115	6,026,457	6,094,945	6,000,862	5,944,039	6,079,185	6,042,720	5,929,737	5,711,140	5,561,555	5,504,511	5,384,163	5,240,544	5,118,828	4,987,894	5,182,702	5,111,758	5,096,910	5,092,457	

at the close of business on each Saturday.—There are no Private Banks of Issue in Scotland and Ireland.

BANK NOTES.

RETURN of Weekly Average Amount of BANK
NOTES of the several BANKS of ISSUE in Circu-
lation in *England* and *Wales*, *Scotland*, and
Ireland, distinguishing Private from Joint Stock
Banks, from the First Week in January 1865
to the last Week of July 1866, inclusive.

(*Mr. Alderman Salomons.*)

Ordered, by The House of Commons, to be Printed,
6 February 1867.

4.

Under 4 oz.

BANK NOTES.

RETURN to an Order of the Honourable The House of Commons, dated 21 February 1867;—for,

RETURN "of the BANK NOTES issued by the Issue Department of the Bank of England in each Week, from the 25th day of July 1866 to the 21st day of February 1867, showing the Amount Remaining in the Banking Department in each Week, and the Denomination and Amount of the Notes in the hands of the Public:"

"And, WEEKLY RETURN, for the same Periods, of the NOTES issued by the Issue Department, with the Securities and Bullion held against them (in continuation of Parliamentary Paper, No 510, of Session 1866)."

RETURN of the BANK NOTES issued by the Issue Department of the Bank of England in each Week, from the 1st August 1856 to 20th February 1867, inclusive, &c.

Week ending	£. 5 Notes.	£. 10 Notes.	£. 20 to £. 100 Notes.	£. 200 to £. 500 Notes.	£. 1,000 Notes.	Notes held by the Public.	Notes held by the Bank.	Total Issue.	Securities.	Bullion.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1866: August - 1	8,835,000	4,908,000	7,851,000	1,971,000	1,955,000	25,520,000	2,412,000	27,932,000	15,000,000	12,932,000
" - 8	8,810,000	4,870,000	7,733,000	1,857,000	1,772,000	25,042,000	2,733,000	27,775,000	"	12,775,000
" - 15	8,682,000	4,798,000	7,513,000	1,716,000	1,831,000	24,540,000	3,612,000	28,152,000	"	13,152,000
" - 22	8,564,000	4,716,000	7,315,000	1,771,000	1,816,000	24,182,000	4,509,000	28,691,000	"	13,691,000
" - 29	8,430,000	4,632,000	7,214,000	1,737,000	1,885,000	23,898,000	5,834,000	29,732,000	"	14,732,000
September 5	8,468,000	4,636,000	7,391,000	1,888,000	1,838,000	24,221,000	5,877,000	30,098,000	"	15,098,000
" - 12	8,355,000	4,563,000	7,096,000	1,730,000	1,728,000	23,472,000	6,421,000	29,893,000	"	14,893,000
" - 19	8,259,000	4,533,000	7,027,000	1,736,000	1,762,000	23,317,000	6,841,000	30,158,000	"	15,158,000
" - 26	8,244,000	4,489,000	7,010,000	1,672,000	1,635,000	23,050,000	7,586,000	30,636,000	"	15,636,000
October 3	8,634,000	4,669,000	7,439,000	1,856,000	1,738,000	24,336,000	6,570,000	30,906,000	"	15,906,000
" - 10	8,632,000	4,629,000	7,209,000	1,725,000	1,778,000	23,973,000	6,499,000	30,472,000	"	15,472,000
" - 17	8,607,000	4,640,000	7,193,000	1,770,000	1,876,000	24,086,000	6,045,000	30,131,000	"	15,131,000
" - 24	8,485,000	4,594,000	7,058,000	1,766,000	1,815,000	23,718,000	6,702,000	30,420,000	"	15,420,000
" - 31	8,398,000	4,591,000	7,170,000	1,911,000	1,741,000	23,811,000	6,952,000	30,763,000	"	15,763,000
November 7	8,345,000	4,544,000	7,063,000	1,835,000	1,774,000	23,561,000	7,376,000	30,937,000	"	15,937,000
" - 14	8,219,000	4,497,000	6,945,000	1,745,000	1,871,000	23,277,000	7,808,000	31,085,000	"	16,085,000
" - 21	8,085,000	4,441,000	6,893,000	1,665,000	1,860,000	22,944,000	8,800,000	31,744,000	"	16,744,000
" - 28	7,970,000	4,368,000	6,769,000	1,701,000	1,679,000	22,487,000	9,655,000	32,142,000	"	17,142,000
December 5	7,928,000	4,352,000	6,922,000	1,752,000	1,759,000	22,713,000	9,513,000	32,226,000	"	17,226,000
" - 12	7,817,000	4,292,000	6,683,000	1,653,000	1,649,000	22,094,000	10,404,000	32,498,000	"	17,498,000
" - 19	7,757,000	4,250,000	6,649,000	1,735,000	1,710,000	22,101,000	10,599,000	32,700,000	"	17,700,000
" - 26	7,838,000	4,249,000	6,471,000	1,557,000	1,818,000	21,933,000	11,375,000	33,308,000	"	18,308,000
1867: January 2	8,082,000	4,365,000	6,834,000	1,858,000	2,148,000	23,237,000	10,142,000	33,429,000	"	18,429,000
" - 9	8,233,000	4,451,000	6,923,000	1,815,000	1,892,000	23,314,000	10,148,000	33,462,000	"	18,462,000
" - 16	8,258,000	4,469,000	6,857,000	1,817,000	1,900,000	23,301,000	9,972,000	33,273,000	"	18,273,000
" - 23	8,132,000	4,422,000	6,754,000	1,751,000	1,860,000	22,919,000	9,963,000	32,882,000	"	17,882,000
" - 30	8,070,000	4,413,000	6,819,000	1,801,000	1,704,000	22,807,000	10,110,000	32,917,000	"	17,917,000
February 6	8,097,000	4,410,000	6,908,000	1,851,000	1,758,000	23,024,000	10,071,000	33,093,000	"	18,095,000
" - 13	7,983,000	4,362,000	6,780,000	1,706,000	1,800,000	22,631,000	10,557,000	33,218,000	"	18,218,000
" - 20	7,899,000	4,313,000	6,690,000	1,679,000	1,715,000	22,290,000	10,985,000	33,281,000	"	18,281,000

Bank of England, 28 February 1867.

Frank May, Deputy Chief Cashier.

BANK NOTES.

RETURN of the BANK NOTES issued by the Issue Department of the Bank of England in each Week, from 1 August 1866 to 20 February 1867, inclusive; and WEEKLY RETURN, for the same Periods, of the Notes issued by the Issue Department, with the Securities and Bullion held against them (in continuation of Parliamentary Paper, No. 610, of Session 1866.)

(*Mr. Alderman Salomons.*)

*Ordered, by The House of Commons, to be Printed,
4 March 1867.*

A B Y S S I N I A.

RETURN to an Order of the Honourable The House of Commons,
dated 23 July 1867;—for,

A N A C C O U N T

OF THE

EXPENSES CHARGED FOR MR. RASSAM'S MISSION

TO

A B Y S S I N I A.

(*Mr. Pollard-Urquhart.*)

Ordered, by The House of Commons, to be Printed,
13 August 1867.

AN ACCOUNT of the EXPENSES charged for Mr. RASSAM'S MISSION to ABYSSINIA.

AMOUNT Issued to the SECRETARY of STATE for INDIA in COUNCIL, in Repayment of SUMS advanced on account of the MISSION of Mr. RASSAM to the Court of ABYSSINIA :

		£.	s.	d.
8 February 1866	- - - - -	1,968	10	10
10 April 1866	- - - - -	4,269	1	2
14 April 1866	- - - - -	112	17	3
9 May 1866	- - - - -	260	-	-
29 January 1867	- - - - -	1,068	4	10
	£.	7,678	14	1

DETAIL of EXPENDITURE, as furnished by the INDIAN DEPARTMENT.

I.—SALARIES OF OFFICERS:

NAME.	OFFICE.	Rate per Month.	PERIOD.		
Mr. Rassam -	First Assistant Political Resident at Aden, on Mission to Abyssinia -	Rs. a.		Rs. a. p.	£. s. d.
		400 -	21 July 1864 to 31 May 1866	8,941 15 -	894 3 11
Assistant Surgeon Blane.	On Special Duty with Mission to Abyssinia -	800 -	21 July 1864 to 31 May 1866	17,909 10 10	1,790 19 4
Lieut. Goodfellow	Acting First Assistant Political Resident at Aden - - - -	200 -	21 July 1864 to 31 May 1866	* 4,470 15 6	447 2 -
Lieut. Prideaux -	Second Assistant Political Resident at Aden -	495 12 120 - 800 -	21 July to 8 Nov. 1864 - - 9 Nov. 1864 to 27 Mar. 1865 28 Mar. 1865 to 31 May 1866	13,651 1 7	1,365 2 2
Lieut. Abbott -	Acting Third Assistant Political Resident at Aden - - - -	Uncertain 556 10	28 Mar. to 30 June 1865 - 1 July 1865 to 31 May 1866	7,864 9 2	786 9 2
M. Munzinger -	Consul at Massowah -	200 -	16 Oct. 1865 to 30 April 1866	1,303 3 7	130 6 5
TOTAL Salaries, carried forward - - Rs.				54,141 7 8	5,414 3 -

* Including an overpayment of Rs. 934. 3. 1., since recovered by the Indian Government.

				<i>Rs.</i>	<i>a.</i>	<i>p.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
TOTAL Salaries, brought forward - - - <i>Rs.</i>				54,141	7	8	5,414	3	-
II.—CONTINGENCIES:									
				<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Rs.</i>	<i>a.</i>	<i>p.</i>
Stores, Provisions, Camp Furniture, Weapons, &c.				{ -	-	-	3,611	8	10
				{ 42	19	6	=	429	12 -
							4,041	4	10
							404	2	7
Messengers, Conveyance of Despatches, Carriage of Stores, &c. - - - - -				-	-	-	-	-	-
							505	14	9
							50	11	9
Presents - - - - -				{ -	-	-	1,748	11	2
				{ 110	3	-	=	1,101	8 -
							3,890	3	2
							389	-	5
							Fr. 2,652.	50 c.	= 1,040 - -
Entertainment of Abyssinians - - - - -				-	-	-	-	-	-
							1,051	11	-
							105	3	5
Expenses connected with Captain Cameron's Expedition:									
				<i>Germ. cr. piast. paras.</i>					
Imprest to Captain Cameron - - - - -				600	-	-			
Imprest to M. Munzinger - - - - -				800	-	-			
Presents, Messengers, &c. - - - - -				3,757	7	30			
Stores, Provisions, &c. - - - - -				891	19	10			
				6,049	-	-	=	13,156	7 3
							1,315	12	11
							76,787	-	8
							7,678	14	1

A further sum of £. 3,266. 14. 11. has been claimed by the Indian Government, but remains unpaid, pending an arrangement by which only a portion of the pay of the above-mentioned officers will be borne by the Imperial Funds.

In addition to the above issues to the Indian Department, the following sums have been imprested to the Chief Clerk of the Foreign Office:—

	Issued.	Accounted for.
	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>
On account of Mr. Palgrave's Mission - - - - -	2,000 - -	1,214 10 -
On account of Lieutenant Colonel Merewether's Mission, and the Despatch of Artizans - - - - -	4,800 - -	3,763 14 10

Treasury Chambers, }
12 August 1867. }

GEORGE WARD HUNT.

ABYSSINIA.

ACCOUNT

OF THE

EXPENSES CHARGED

FOR

MR. RASSAM'S MISSION

TO :

ABYSSINIA.

(*Mr. Pollard-Ugulant.*)

*Ordered, by The House of Commons, to be Printed,
13 August 1867.*

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BATTERSEA PARK.

RETURN to an Order of the Honourable The House of Commons,
dated 7 August 1867;—for,

RETURN “of RECEIPTS from SALES and RENT of LAND, SALES of OLD MATERIALS,
and Miscellaneous Sources (BATTERSEA PARK), 1850 to 1867.”

RETURN of RECEIPTS from SALES and RENT of LAND, SALES of OLD MATERIALS,
and Miscellaneous Sources—(1850 to 1867).

			£.	s.	d.
Principal Sums and Interest from Sales of Land	-	-	119,786	17	2
Rents	-	-	10,648	12	2
Sale of Old Materials, &c.	-	-	5,717	8	7
			£.	136,152	17 11

Office of Works, &c. }
7 August 1867. }

JOHN MANNERS,
First Commissioner of Her Majesty's Works
and Public Buildings.

BATTERSEA PARK.

RETURN of RECEIPTS from SALES and RENT of
LAND, SALES of OLD MATERIALS, and Miscellaneous Sources (BATTERSEA PARK), 1850
to 1867.

(*Lord John Manners.*)

*Ordered, by The House of Commons, to be Printed,
7 August 1867.*

BOARD OF AUDIT.

RETURN to an Order of the Honourable The House of Commons,
dated 26 February 1867;—for,

COPIES “of CORRESPONDENCE between the Treasury, Sir *W. Dunbar*,
Comptroller of the Exchequer and Chairman of the Board of Audit,
Mr. *Macaulay*, one of the Commissioners of Audit, and Mr. *Romilly*, late
Chairman of the Board of Audit, upon the subject of ‘THE EXCHEQUER
AND AUDIT DEPARTMENTS ACT, 1866 : ’ ”

“And, of TREASURY MINUTE appointing Mr. *Anderson* to be Commissioner
of Audit.”

Treasury Chambers, }
28 February 1867. }

GEORGE WARD HUNT.

(*Mr. Hunt.*)

Ordered, by The House of Commons, to be Printed,
1 March 1867.

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COPIES of CORRESPONDENCE between the Treasury, Sir *W. Dunbar*, Bart., Comptroller of the Exchequer and Chairman of the Board of Audit, Mr. *Macaulay*, one of the Commissioners of Audit, and Mr. *Romilly*, late Chairman of the Board of Audit, upon the subject of "THE EXCHEQUER AND AUDIT DEPARTMENTS ACT, 1866"—And, of TREASURY MINUTE appointing Mr. *Anderson* to be Commissioner of Audit.

— No. 1. —

Mr. *Macaulay* to the Secretary to the Treasury.

Sir,

Audit Office, 16 June 1866.

THE Exchequer and Audit Departments Bill having now virtually become an Act of Parliament, I feel it incumbent upon me to submit to you, for the consideration of the Lords Commissioners of Her Majesty's Treasury, the following observations, relating more particularly to the machinery which has been created for carrying the Act into effect.

Although the Bill, as originally framed, was not intended to be pressed upon the acceptance of Parliament, until it had been revised by the Committee on Public Accounts, it may be well to remark that in that Bill the Board of Audit, as at present constituted, was retained. It was, however, proposed that the vacancies which might be occasioned in the Board by death or retirement should not be filled up, and that when the Board should, by this process of gradual extinction, be reduced to two, including the Chairman, the Audit Department should be constituted on a plan of which it is unnecessary to say more than that in one important particular, to be subsequently noticed, it differed from the plan now embodied in the Act.

The Bill having been read a first time in this shape, was, in accordance with the previously expressed intention of the Government, referred to the Select Committee on Public Accounts for revision, and underwent in that Committee some material alterations before being again submitted to the House. Thus, it was proposed that the Board should be at once abolished; that pensions should be assigned to those members of the Board who were reduced; and that the two remaining members who were entitled respectively, "the Comptroller and Auditor General," and "the Assistant Comptroller and Auditor," should be furnished with new patent offices. To the Comptroller and Auditor was assigned, amongst other functions, the supreme direction and control, not only of the business relating to the Exchequer, but of the internal administrative arrangements of the whole department. To the Assistant Comptroller and Auditor was assigned, first, the duty of representing the Comptroller General in his absence: and, second, a co-ordinate authority with him in regard to the duty of reporting to Parliament on the appropriation of the Parliamentary grants. From these provisions, it may be gathered that the Committee considered it important to distinguish between the executive and judicial functions of the new department; and that whilst care was taken to place the former class of functions under the sole authority of one officer, care was also taken that the duty of preparing for Parliament the annual reports on the Public Accounts, those reports which are the final judgments of the Audit Department on the complicated mass of facts and questions, financial, legal, and administrative; which result, from the examination of all the public accounts of the empire for one year, should be entrusted to two perfectly independent officers, with co-ordinate authority. The Committee would, in fact, seem to have entertained the impression, that whilst differences of opinion between co-ordinate authorities on matters of administrative detail,

would tend to uncertainty and confusion, such differences, if limited to the judicial decisions of the department, would become a source of security to the public; and that if the duty of reporting to Parliament on the Public Accounts were restricted to one officer, the reports would almost necessarily fail to supply the House of Commons and the Committee with the means of readily discriminating between judgments which might fairly challenge a considerable amount of public confidence, and those which ought to be regarded as rather suggesting matter for doubt and inquiry. Inasmuch, moreover, as it has never been thought necessary to give a patent title to the Assistant Comptroller of the Exchequer, whose duty it is to represent the Comptroller in his absence, it may be safely inferred that it was not the duty of representing the Auditor in his absence, but the judicial duty of reporting to Parliament on the Public Accounts, which, in the opinion of the Committee, justified the creation of a patent office for the Assistant Auditor. If this inference is correct, it follows that the Act, as it now stands, has destroyed the object for which the Patent Office of the Assistant Auditor was created. Not a fragment of his judicial functions now remains. The right of reporting to Parliament on the accounts is vested exclusively in the Auditor General. The duty of the assistant has thus been limited to that of representing the Comptroller and Auditor General in his absence; and this duty has been still further restricted by the express provision, a provision which formed no part of the Bill as originally framed, that even in the absence of the Auditor General, the assistant shall be incapable of signing any Parliamentary Report on the Public Accounts.

Under these circumstances I submit that no plausible reason can be suggested for retaining the Patent Office of the Assistant Comptroller and Auditor. The tenure by patent, it will be admitted, is intended chiefly to insure strict impartiality in the exercise of judicial, or quasi judicial functions; but the Assistant Auditor has now no such functions. It might, indeed, be said that a patent is intended to secure, not only impartiality but independence, and that within the limitations prescribed by the Act, the patent of the assistant secures to him perfect independence of action during the absence of the Auditor General. This is true. At such times the authority of the Assistant Auditor will no doubt be absolute, and all the orders, letters, and reports of the department must be prepared under his directions, and in his name. But this arrangement when taken by itself, can scarcely be regarded as satisfactory, or even as expedient. Inasmuch as the functions of the Assistant Auditor during his occasional intervals of service will be executive rather than judicial, he will, if he is wise, avoid as much as possible every occasion of exercising his rights of independent action; for it would obviously tend to inextricable confusion if, during his short intervals of power, he were to do more than follow the beaten track marked out for him by the established practice of the office, and the known views of the Auditor General.

But this is not all; not only has the withdrawal of all judicial functions from the Assistant Auditor been the means of making his patent title an evil rather than an advantage to the public, but it has also made his office virtually a sinecure. Except during the occasional absences of the Auditor General, the assistant will have nothing to do. Even if it could be thought becoming or desirable on public grounds that a person who has filled the independent office of a Commissioner of Audit, should accept in the Audit Office itself the functions of a subordinate officer, under the orders of the Auditor General, it would appear that such an arrangement is impracticable. Not only does no such anomaly anywhere exist as a patent officer, with subordinate functions, but the Act itself, by providing that the Assistant Auditor "shall not be capable of holding his office, together with any other office to be held during pleasure under the Crown, or under any officer appointed by the Crown," imperatively declares, as I am advised, that he must confine himself to those functions, for the performance of which he is furnished by the Act with independent powers. Thus, then, it would seem that though the Assistant Auditor is still furnished with a patent title, the functions which justify the creation of a patent office for him have been abolished, and the office itself converted from one of great practical importance into a virtual sinecure.

Under these circumstances, I would submit that the retention of the office in question, on its present footing, would be a mistake, and a needless expense.

The

The duties assigned to the office are so insignificant, that they might easily be performed by the secretary, without any appreciable addition to his work. The secretary might in that case be called the Assistant Comptroller and Auditor, and the Patent Office created by the Act might then be altogether suppressed.

Having made these general remarks on the existing arrangements for carrying the Act into effect, it remains for me to observe upon their relation to myself, the more especially as in my communications with the Treasury on the subject of the Act, I have been given to understand that I am to be selected from amongst the members of the Board of Audit for the office of Assistant Comptroller and Auditor. A Commissioner of Audit may well doubt whether he ought voluntarily to accept such an office. He can only do so by exchanging a position of great dignity, influence, and usefulness for one which has nothing to recommend it but an increased salary. During the absence of the Auditor General, his authority will indeed be theoretically absolute; but at no other time will he have, as a matter of right, any *locus standi* whatever in the office. At present he has at all times the right of advising, suggesting, and remonstrating. Every branch of the business of the office is subject to his scrutiny and criticism. He can control the promotion of officers; he can insist on seeing all the papers which come into the office, and on referring to the judgment of the Board whatever alterations he may wish to make in any of the departmental decisions, letters, or reports, before they are despatched from the office; he can support all his opinions at the Board by his vote and influence, and he may append to any report of the Board a memorandum explanatory of the circumstances and conditions under which he consents to sign it. All these powers the Commissioner, who accepts the office of Assistant Auditor under this Act, must abandon, and, except during the absence of the Auditor General, must be content to have neither rights nor functions. But though any Commissioner of Audit may, therefore, well hesitate before voluntarily accepting the place in question, permit me to observe that I have peculiar grounds for hesitation. Those only who know intimately what the history of the audit question has been during the last few years can know how true it is that that part of the Act which relates to the appropriation audit is in every sense my work. Not only was that part of the Act drafted by my hand, but the main principles on which it is based will be found in the paper which I had the honour of laying last year before the Committee on Public Accounts, and will, I venture to affirm, be found nowhere else. If, therefore, I am to be required to undertake the office of Assistant Auditor, I shall not only have to forego the independent powers of control and superintendence which, in regard to the whole business of the Audit Office, I am now entitled of right to exercise under my patent as a Commissioner of Audit, but I shall have to abandon these opportunities of usefulness precisely at the moment when the main function of the Audit Department will be to carry into effect that new system of audit which is most emphatically my own work. It will not then be thought strange that I should shrink from voluntarily accepting the office of Assistant Auditor as at present constituted; and I submit that to require me to do so would, under all the circumstances of the case, be an act of unjust and undeserved severity. I make no claim to any special favour in respect of my past services; but presuming that I am entitled to expect as much consideration as has been shown to those members of the Board whom it is proposed to reduce, I would respectfully request that I may be allowed to retire with them on the terms set forth in the 5th section of the Act. Such terms have never, I believe, been refused to a person who has been deprived, without his own consent, of a patent office; and I cannot doubt that the Government will readily accede to a proposal which will enable them, without any breach of faith towards me, to abolish a costly office which the recent decision of Parliament has converted into a sinecure.

The Secretary of the Treasury,
&c. &c. &c.

I have, &c.
(signed) C. Macaulay.

— No. 2. —

Mr. G. A. Hamilton to Mr. Macaulay

Sir,

Treasury Chambers, 25 June 1866.

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that their Lordships have received and read your letter of the 16th instant, containing remarks on the arrangements for carrying into effect the provisions of the Exchequer and Audit Departments Bill, and upon the relation of those arrangements to yourself; and I am directed to inform you that your letter will receive consideration when the appointments to which it refers are about to be made.

C. Macaulay, Esq., Audit Office.

I am, &c.
(signed) Geo. A. Hamilton.

— No. 3. —

The Secretary to the Treasury to Sir W. Dunbar.

Sir,

Treasury Chambers, 27 November 1866.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for any observations you may think fit to make on the subject of it, a copy of a letter addressed to this Board on the 16th of June last, by Mr. Macaulay, Commissioner of Audit, in reference to the provisions of the Exchequer and Audit Departments Act of the last Session, and to the position assigned by it to the Assistant Comptroller and Auditor.

Sir William Dunbar, Bart.,
Comptroller General of the Exchequer, and
Chairman of the Board of Audit.

I am, &c.
(signed) George Ward Hunt.

— No. 4. —

The Comptroller General of the Exchequer to the Lords Commissioners of Her Majesty's Treasury.

My Lords,

Audit Office, 14 December 1866.

As I highly value Mr. Macaulay's able co-operation, and should regret his withdrawal from this Department, as well on private as on public grounds, it is with extreme reluctance that I venture to comply with the request contained in Mr. Hunt's communication of the 27th of November, more particularly as in any observations which I may have to offer on the subject of Mr. Macaulay's letter, a copy of which has been enclosed to me, it will be my unpleasant duty on several important points to differ from him, when it would have been my wish to have agreed with a colleague whom I so much respect.

It will, I trust, be unnecessary for me to touch upon such portions of the letter as are strictly personal to Mr. Macaulay. The question whether it is or is not compatible with the dignity of his present public position, that he should accept the office of Assistant Comptroller and Auditor, is, I conceive, one entirely for his own consideration; while I hold it to be equally out of my province to offer any opinion on his claim to compensation for his public services, except to say that they are well deserving of recognition, if it should be the pleasure of the Government to comply with his request to retire from his present office.

Before proceeding to comment upon the several points in Mr. Macaulay's letter, I cannot but observe (although I do so with regret), that its whole tenor is calculated only to create obstacles and difficulties in carrying out a measure in the preparation of which he himself was largely engaged, and when his cordial co-operation and assistance might have been looked for.

The

The Bill to consolidate the Audit and Exchequer Offices was prepared by the late Government, in consultation with both departments, which were more particularly represented by Mr. Macaulay and myself. The Bill underwent much anxious consideration and discussion, and at no stage of its preparation was any point of importance finally settled without the knowledge of the representatives of the two departments, and, indeed, the acquiescence of the Board of Audit itself. Nor, as affecting the position, powers, and duties of the Assistant Comptroller and Auditor, do its provisions, now that it has passed into law, differ either in principle or substance, except in one unimportant particular to be subsequently noticed, from those submitted by the late Government to the judgment of Parliament.

It is correctly stated in the letter that, in the Bill as introduced, the existing Board of Audit was temporarily retained. But it is well known,

1. That it was the wish of the Government to substitute a concentrated for a divided responsibility, as was indeed clearly denoted by the provisions in the Bill contingent on the extinction of the Board.

2. That the anticipated dissolution of the Board was considered to be a not distant event, inasmuch as the Senior Commissioner had made known his intention to retire on the expiration of 40 years' service, a period to be completed, as I believe, during the current month; and the health of the Second Commissioner, an officer of nearly the same length of service, having been at the time such as to make his retention of office for any protracted period improbable; and,

3. That on the contemplated reduction of the Board, it was the intention of the Government to offer to the Junior Commissioner the office of Assistant Comptroller and Auditor, with a salary of 1,500 *l.* a-year (in place of 1,200*l.*), to compensate him partly for increased duties, and partly for any deterioration, real or supposed, in his official position.

That this last was the principal ground of assigning an increase of salary to the Assistant Comptroller and Auditor is obvious from the fact that no additional salary was proposed for the Comptroller and Auditor General, who was nevertheless required to undertake all the responsibilities and duties theretofore imposed on the Comptroller General, the Assistant Comptroller of the Exchequer, and the four Commissioners of Audit, with the aid of the Assistant Comptroller and Auditor, only. As, however, the amount of salary is commonly held to determine the *status* of a public officer, it may well be questioned whether there is any real deterioration in the position of a Commissioner of Audit who may be appointed Assistant Comptroller and Auditor, with increased salary.

It may here be stated, that in the original Exchequer and Audit Bill, it was provided that all the Exchequer duties of the Commissioners were to be done by the Chairman, or, in his absence, by one other Commissioner, and all the other duties by any one of them; this last provision was adopted at the suggestion of Mr. Macaulay, with my concurrence. Upon the reduction of the Board, and the appointment of the Comptroller and Auditor General and Assistant Comptroller and Auditor, the Comptroller and Auditor General was to have the same powers and authorities, and to perform the same duties as the Commissioners. In the absence of the Comptroller and Auditor General, all his powers, authorities, and duties, were to devolve upon the Assistant Comptroller and Auditor.

So anxious were the Government that the measure should be fully inquired into by Parliament, that the Exchequer and Audit Bill was referred by them to the Select Committee on Public Accounts, who gave their careful consideration to the several clauses *seriatim*, and called upon those public officers who had been consulted or concerned in the preparation of the Bill, and amongst them Mr. Macaulay, to give evidence to aid their deliberations. This evidence was printed and reported to Parliament.

No. 113, of 1866.

In their Special Report, the Committee recommended that in the event of the Bill becoming law, it should be made a Standing Order of the House that all the appropriation audit accounts should be referred to the Committee of Public Accounts.

Mr. Macaulay has also correctly stated that the Bill emerged from the Select Committee with some important alterations.

The Board of Audit was abolished, after evidence taken as to the inexpediency of keeping it up as a temporary machinery in connection with a permanent

measure. All the powers and duties, executive and judicial (and not merely executive, as might be inferred from Mr. Macaulay's statement), proposed in the original Bill to be exercised by the Exchequer and Audit Commissioners, were transferred to the Comptroller and Auditor General, when the Act took effect, and to him alone. Pensions were assigned to the retiring Commissioners, and a power was given to the Assistant Comptroller and Auditor, not only to report, jointly with the Comptroller and Auditor General, once a year, for the information of the House of Commons, on the appropriation of the Parliamentary grants, but also to certify, jointly with the Comptroller and Auditor General, the quarterly income and expenditure accounts prepared by the Treasury, as well as to certify and report upon the quarterly accounts of the issues for Consolidated Fund services, which last were essentially of the nature of Exchequer duties.

The concession of these powers to the Assistant Comptroller and Auditor was so far a deviation from the plan of the Government. On what grounds it was proposed by the Committee, it were difficult to say, as they neither took any evidence on the point, nor made any reference to it in their Report to the House. Whether, therefore, in proposing to grant these co-ordinate functions to the Assistant Comptroller and Auditor, the Committee were actuated by any one of the considerations which Mr. Macaulay has inferentially imputed to them, I am unable to affirm or to contradict. It is an unquestionable fact, however, that they soon saw reason to change their opinion as to the wisdom of the step they had taken.

When the Bill came back in its amended form to the House, it was pointed out by several members, and among others by Mr. Henley, that the proposal to assign co-ordinate functions to the assistant officer was not only inconsistent with the measure itself, one of the purposes of which was to substitute individual responsibility for the divided action of a Board, but that anything that could be advanced in its favour would be more than counterbalanced by the positive evils it would lead to.

Without entering into the details of the discussion, it is sufficient to state that, satisfied of the validity of the objections, the Chairman of the Select Committee, Mr. Bouverie, represented to the then Chancellor of the Exchequer the desirableness, on public grounds, of omitting the provision in question. This suggestion met with Mr. Gladstone's ready acquiescence, as it was an admission in principle of the soundness of the original views of the Government, they having been of opinion that on the supersession of the Board of Audit, individual responsibility was the only alternative basis upon which the business of the Consolidated Exchequer and Audit Department could be satisfactorily conducted. Its effect was to continue to the Comptroller and Auditor General, so far as relates to the preliminary control of the public moneys, the undivided power and authority now vested by law in the Comptroller General of the Exchequer, and also to extend to him the same power and authority in relation to his functions of audit.

The Bill, consequently, passed through the House of Commons, its provisions being identical in principle, as I have shown, with those of the original Bill, save in one particular before alluded to. This exception was an addition suggested by Mr. Henley, who held that as it had been decided that one officer only should report to the House of Commons, that duty should be made imperative upon the Comptroller and Auditor General, in order that his absence might not be assigned as an excuse for devolving it on the Assistant Comptroller and Auditor. Hence the limitation in the section of the Act* which Mr. Macaulay has made one of the grounds of his remonstrance. It is obvious that this limitation is practically of a *pro formâ* character, as it is improbable that any Comptroller or Auditor General would leave his most important public duty to be performed by his assistant.

No sooner had the Bill passed through the House of Commons (in the month of May), than Mr. Macaulay, as I am given to understand, made a communication in writing to the Secretary of the Treasury, detailing his objections to the measure as it then stood, in so far as it affected the position of the Assistant Comptroller and Auditor, substantially the same as those now contained in his letter. But as the Government took no steps to give effect to his representations, it may be presumed that they were not thought of sufficient weight to justify any interference with the progress of the measure through the other House of Parliament.

* "Exchequer and Audit Departments Act, 1866," 29 & 30 Vict. c. 39, s. 7.

On the introduction of the Bill into the House of Lords, and more particularly on its second reading, the same views which were subsequently embodied in Mr. Macaulay's letter in relation to the position, powers, and duties of the Assistant Comptroller and Auditor, were very fully and ably stated by Lord Belper. And again, on behalf of the Government, Earl Granville emphatically expressed his dissent from the proposal that these co-ordinate functions should be granted to the Assistant Comptroller and Auditor, a proposition which, he stated, on the authority of the Chairman of the Select Committee of the House of Commons, had been abandoned as tending to no public advantage.

The Bill thereupon passed the House of Lords without a division, and having become law, may fairly be held to embody the deliberate judgment, not only of the late Government, but of both Houses of Parliament.

I may here add that in the analogous case of the Assistant Comptroller of the Exchequer, the question of granting co-ordinate powers in controlling the issue of public money was fully considered by the House of Commons on two occasions; first, when the Bill for regulating the Exchequer was introduced and explained by Sir James Graham;* and, secondly, when the House was in Committee upon the Bill.† It was contended that a secondary check was required upon the Comptroller General, and, after discussing whether a double or single check should be established, it was determined that a single check was most efficient. This precedent, which has been found by experience to work well, has been wisely followed in the Exchequer and Audit Act, in regard to all the functions to be exercised by the Comptroller and Auditor General.

* Hansard, March 14, 1834, vol. xxii., p. 204.

† Ibid, March 21, 1834, p. 562.

With the weight of evidence thus afforded against the expediency of granting these co-ordinate functions to the Assistant Comptroller and Auditor, I might well have been content to rest, were it not that I feel it a duty I owe to the Government to put them fully in possession of my own sentiments on the subject.

The Comptroller General of the Exchequer holds his office by patent, and exercises supreme authority in his department, being individually responsible for the due execution of the duties. The chairman of the Board of Audit, who is also appointed by patent, has a second or casting vote, in the event of an equality of voices, a power of control which, it may be presumed, was conferred on him for the better administration of the business of his department. Both offices are now held, under the Act of 1865, by the same person, and, by the recently passed Act, all the duties, responsibilities, and prerogatives not only of the two offices, but of the Board of Audit, collectively and individually, will devolve on the Comptroller and Auditor General, as the sole responsible head of the Consolidated Department.

It is clear, therefore, that if any attempt should be made to expand the functions and prerogatives of the Assistant Comptroller and Auditor, it can only be done by detracting from the established position of the Comptroller and Auditor General, thus giving him more justifiable grounds for remonstrance and compensation than any that have been adduced in support of the claims of the Commissioner of Audit, who may be appointed Assistant Comptroller and Auditor. The change in the position of the latter officer was plainly indicated by the late Government, and appears to have been provided for in the Act of Parliament by an increase of salary.

As regards Mr. Macaulay it must not be forgotten that, although he had acted in the Audit Office as secretary to the Board for 11 years, he had not held the office of a Commissioner for more than seven months previously to the preparation of the Exchequer and Audit Bill.

But to pass on to more general grounds of objection.

It might have been a legitimate question whether the Exchequer and Audit Department would, as regards the duties of audit, be best governed by a Board or by a single responsible chief of high position; but I apprehend that there cannot, upon consideration, be any real ground for difference of opinion as to the inexpediency of granting co-ordinate authority to two public officers, one being the chief of the department, the other his assistant. The result of granting such powers would be to constitute a Board of two, and, in my judgment, a Board of two with co-ordinate functions, but with no second or casting vote vested in the nominal chief, would be a very unsatisfactory substitute for the present Board of Audit.

The main object of substituting for the Board of Audit a single chief with

supreme authority in the department, is to fix the whole responsibility of the due execution of all the duties upon one public officer. It tends also to insure definite and uniform decisions on questions requiring them, nor is the advantage really lost of that deliberative and collective judgment which is considered to be afforded by a Board consisting of several members. In his decisions as the responsible chief of a great public department, the Comptroller and Auditor General must be held to express not merely his own individual and unaided judgment, but the well-considered and matured opinions of the department which he represents, including the Assistant Comptroller and Auditor, and all the most experienced officers under him. These decisions are recorded in the books of the office, and are consequently known to the whole establishment, who constitute a sufficiently numerous and influential body to counteract any personal leaning which might possibly exist in the mind of the chief, and bias his judgment.

If the proposal of the Committee, which was given up, should now be carried into effect, and the Assistant Comptroller and Auditor be required to report jointly with the Comptroller and Auditor General, the result might be that with no means of overcoming differences of opinion, if they should arise (and such differences will spring up between men of incompatible tempers or strong convictions), matters would be brought to a dead lock, and no definitive report could be made to the House of Commons.

On the other hand, if the two officers were permitted to make separate reports, the consequences might be even more prejudicial and inconvenient.

The Exchequer and Audit Bill as introduced, and as it finally passed through the Select Committee and Parliament, assigned to the Comptroller and Auditor General the sole power of examining and deciding all questions from time to time arising out of the Public Accounts submitted to him, this being essentially a judicial function entrusted to him alone, and only in his absence to the Assistant Comptroller and Auditor. It would certainly be an anomaly if once a year, and it might be months after the decisions of the Comptroller and Auditor General had been made and acted upon, they were to pass under the authoritative criticism and revision of the assistant and subordinate officer.

The duty of reporting to Parliament, which appears to be one rather of an executive than a judicial character, is the most important public act imposed on the Comptroller and Auditor General, and if the public expression of differences of opinion were permitted to two officers with co-ordinate powers of reporting decisions *judicially made by the chief officer alone*, it is obvious that the inquiry which Mr. Macaulay anticipates as an advantageous result, in order to obtain the discriminating judgment of Parliament upon conflicting opinions, must be one of an equally public nature.

The result, however, of such an inquiry would be attended with very different consequences as regards the two individual officers.

If adverse to the Assistant Comptroller and Auditor, it would not so materially, if at all, affect his position. But in the contrary event, it would not only seriously impair the usefulness and authority of the Comptroller and Auditor General, as chief of a great public department of the State, but would tend to weaken his power in maintaining the internal discipline and good government of the establishment over which he presides. Besides, as the object of requiring reports from the Exchequer and Audit Department is to guide the House of Commons to satisfactory conclusions as to the appropriation of the public grants, it appears to me that an element of uncertainty and perplexity would be introduced, more calculated to mislead than to instruct, if encouragement were given to differences of opinion, and consequently to separate reports. For all practical purposes such reports would, in my judgment, be valueless.

It would be most unsatisfactory and inexpedient that the final reports by audit officers upon the Public Accounts should only "suggest matter for doubt and inquiry."

This is not all. By section 22 of the recent Act, it is provided that the reports of the Comptroller and Auditor General should be annually sent to the Treasury at a stated period before the meeting of Parliament, for presentation to the House of Commons. This provision was inserted with the object of enabling the Treasury, on the part of the Executive Government, to obtain such explanations from the several departments as might appear to be required, and to accompany the reports with such observations as they might think fit to offer thereon; thus supplying the

the House of Commons with additional information in reference to the appropriation of the public grants. If, however, separate reports, emanating from two co-ordinate officers at the Exchequer and Audit Office, were to be permitted, I would ask to which of them would the Treasury be expected to address their observations? If to both, would not this be practically constituting the Government, whose acts in relation to the appropriation of the public grants it is proposed to bring under independent criticism, the Court of Appeal between the Comptroller and Auditor General, and his Assistant? And would it be surprising if, under such circumstances, the Government should unavoidably sometimes discredit the one officer, and at other times the other? Thus neutralising the check which it is the main purpose of the Exchequer and Audit Act to enforce and maintain.

Mr. Macaulay has drawn attention more particularly to the question, which was actually entertained, of assigning co-ordinate functions to the two officers in the duty of reporting to Parliament, but his arguments also imply, if he does not himself directly contend, that similar functions should be exercised in the more strictly judicial duty of deciding, from time to time, all questions relating to the audit of the Public Accounts by the department, a proposition which was never entertained either by the Government, the Public Accounts Committee, or Parliament. He infers, though he states no ground whatever for his inference, that the Public Accounts Committee were of opinion that "co-ordinate authorities in the judicial decisions of the department would become a source of security to the public." It will not be difficult, and it may be expedient, to show that such co-ordinate jurisdiction would be entirely opposed to the principle upon which the audit system has been hitherto conducted, and that it would tend altogether to obstruct the business of the department.

Under the present system, all difficult and doubtful questions arising out of the examination and audit of the Public Accounts submitted to them for decision, are settled by the Board; a division of opinion, if it arises, is overruled by the majority; and when the voices are equal, by the casting vote of the chairman. The business of the office consequently goes on uninterrupted and unimpeded. If, however, two officers with equal authority be substituted for the Board, what would be the consequences? The present facility of deciding important questions would be lost; each of the two functionaries would be entitled to hold and maintain his opinion; and, neither being bound to yield to the other, the result would be that, with no rectifying power such as at present exists, the machinery for conducting the business of the department would be obstructed, if not brought to a dead stop, to the serious detriment of the public service.

For these and other reasons, to which it would be tedious to advert, I object to any change in the relative functions of the Comptroller and Auditor General, and the Assistant Comptroller and Auditor. Placed in a position of complete independence of the Executive Government, and responsible to Parliament alone, the Comptroller and Auditor General may well be trusted to discharge his functions with impartiality and fidelity. Under any circumstances, he will be amenable to public opinion, and the supervision of the Public Accounts Committee; healthier restraints, if such were needed, than any check that could be established in his own office upon the due performance of his important duties.

I have read, with surprise and regret, the views advanced by Mr. Macaulay in regard to the duties and position of the Assistant Comptroller and Auditor.

It is, to say the least, a bold statement that duties which have hitherto given occupation to six highly-salaried officers can be performed by the Comptroller and Auditor General alone, with the assistance of the Secretary, whose duties, as Mr. Macaulay's own experience in that capacity must have told him, are quite sufficient, if well performed, to absorb his time and attention. To suppose that this could be the case, is to cast an injurious reflection upon the four Commissioners of Audit, who have hitherto executed duties which are to be largely extended under the provisions of the Exchequer and Audit Act.

Nor is it a less bold step to characterise as "a virtual sinecure" an office, the creation of which was proposed by the late administration after bestowing the most anxious care and attention upon the measure with which it was connected, and which has been deliberately sanctioned by the Legislature.

But the boldest step of all is to suggest to the Government to abolish the office thus created, even before the Act which has given it existence has come into operation.

A sense of duty compels me to say, that I entirely dissent from these views, which,

which, if conscientiously entertained now, as I am bound to believe they are, cannot be reconciled with those previously put forward as Mr. Macaulay's opinions on the subject. If they had been then so held, it cannot be doubted that as a member of the Board of Audit, he would have made it his duty to warn the late administration, when the Bill was under consideration, that the creation of the office of Assistant Comptroller and Auditor, with a patent title, which was always a part of their plan, was a "mistake," and would impose "a needless expense" upon the public. On the contrary, it was with the expressed concurrence of Mr. Macaulay that the Chairman of the Board of Audit, when consulted, informed the Government that if it were determined to abolish the Board, the duties to be performed would heavily tax the energies of any two persons who might be appointed Comptroller and Auditor General, and Assistant Comptroller and Auditor.

I must here repeat that the Bill, as originally introduced and as finally sanctioned, was, in regard to the position of the Assistant Comptroller and Auditor, substantially, and almost identically the same measure.

Mr. Macaulay states, that it was one of the material alterations made in the Bill by the Public Accounts Committee, that the Assistant Comptroller and Auditor should hold his office by patent. He assumes that they justified the creation of this Patent office by assigning co-ordinate authority to the Assistant Auditor, and he bases his principal arguments upon these allegations. But they are not consistent with the facts of the case. On the contrary, the proposal that the Assistant Comptroller and Auditor should hold his office under patent, emanated, not from the Committee, but from the Government, and was contained in their original Bill; it certainly was no part of their proposal to give him co-ordinate functions with the head of the department. It was their intention that he should perform, as his designation shows, the duties of an Assistant; duties which, for obvious reasons, could not be defined in the Act: and farther, that he should represent the Comptroller and Auditor General in his absence, not as his deputy, but to act by his own authority, all the powers and functions of the Comptroller and Auditor General by law devolving upon him. In this capacity his duties could be and were so defined in the Bill.

As Mr. Macaulay claims a high degree of independence for the Commissioners of Audit (a position which, within certain limits, I will not contest), and also assigns as a reason for his disinclination to accept the Assistant Comptroller and Auditorship, that an officer holding a patent cannot and ought not to be required to act "under any officer appointed by the Crown," I have only to remind your Lordships that, under the present constitution of the Board of Audit, the Commissioners, individually and collectively, are assigned their duties by the Treasury, with special directions as to the conduct of the business of the office. This power, granted by Statute to the Treasury,* and since exercised by them, has now, by section 9 of the Exchequer and Audit Act, been transferred to the Comptroller and Auditor General, in these words:

"The Comptroller and Auditor General shall have full power to make from time to time orders and rules for the conduct of the internal business of his department."

This power was evidently intended to include the duties of the Assistant Comptroller and Auditor, and therefore rendered it unnecessary, even if it had been practicable, to define them in the Act.

I cannot, however, here refrain from expressing my astonishment at the extraordinary construction adopted, if not put, by Mr. Macaulay, upon the words of the Act by which both the Comptroller and Auditor General and the Assistant Comptroller and Auditor are rendered "incapable of holding their offices together with any other office to be held during pleasure under the Crown or under any officer appointed by the Crown."† Mr. Macaulay construes this provision for preventing either officer from holding *any other office*, as compelling the Assistant Comptroller and Auditor to "confine himself to those functions for the performance of which he is furnished by the Act with independent powers." Any further comment by me upon this construction is surely superfluous. I will only add, that a similar provision with regard to the office of Comptroller General of the Exchequer is contained in the Exchequer Act of 1834, having been introduced into the Bill as amended, after a discussion upon the subject in the House of Commons.‡ No such provision affecting the office of the Assistant Comptroller

was then enacted, but it was afterwards included in the Act 5 & 6 Vict. c. 66, passed

* 1 & 2 Geo. 4, c. 21, s. 19.

† S. 3.

‡ Hansard, March 25, 1834, vol. xxii., p. 649.

passed to carry out the recommendations of the Exchequer Bill Commission in 1841, and is now in force.

From the similarity of language employed in the Exchequer Act, and in the recent Act, it is clear that the Assistant Comptroller and Auditor was to be charged with duties analogous to those of the Assistant Comptroller of the Exchequer. The latter also acts in the capacity of an assistant and under the directions of the Comptroller General when he is present, and similarly as his representative, and not as his deputy, in his absence.

It may not be out of place to mention that there was a clause in the Exchequer Act, when introduced in 1834 as a Bill into the House of Commons,* conferring a patent title on the Assistant Comptroller, but it was struck out upon the second reading of the Bill,† not because the duties were thought incompatible with the functions of a patent officer, but because it was feared that it might be made a pretext for converting the office of Comptroller General into a sinecure. This fear was caused by the fact of all the higher offices of the Exchequer, to be abolished by the Bill then before the House of Commons, being sinecures, and their duties performed by deputy. It was for the same cause also that the office of Assistant Comptroller was created by the Exchequer Act of 1834, and not of Deputy Comptroller General, as was originally proposed.‡ I cannot but consider that this alteration of the tenure of the office of the Assistant Comptroller of the Exchequer was unwise, and was a mistake. The most important duty of the Comptroller General is in the strictest sense a judicial act. He is bound, before executing any direction of the Treasury for the issue of public money, the whole of which is entrusted to his custody, to satisfy himself that the direction is according to law. He is thus constituted the judge of what the law is, and his construction of the law is final. There is no appeal from it. No duty of the Commissioners of Audit, one of the highest of whose duties it is to report to Parliament, can so strictly be considered a judicial function as this duty of the Comptroller General of the Exchequer. In the absence of the Comptroller General, all his powers and duties devolve upon the Assistant Comptroller of the Exchequer, and with full power by law to act by his own authority. His decision upon the construction of any Act of Parliament, affecting the issue of public money directed by the Treasury, must be given at once. Cases continually have occurred which could not be delayed or referred to the decision of the Comptroller General in his absence. It appears to me, therefore, to be requisite, upon principle, that a public officer, with such powers and duties of controlling the acts of the Executive Government, should have that independence which a patent office affords him. This precedent of the Assistant Comptroller of the Exchequer has been wisely abandoned in the Exchequer and Audit Act, and a tenure more independent of the Government has been properly assigned to the Assistant Comptroller and Auditor, to whom, in the absence of the Comptroller and Auditor General, not only similar, but far more extended powers are entrusted by the Exchequer and Audit Act.

Your Lordships will not have failed to observe upon what a very narrow basis Mr. Macaulay, on the one hand, justifies the creation of a patent office for the Assistant Comptroller and Auditor, and, on the other hand, advocates its abolition. The granting to, or withholding from, that officer co-ordinate functions in regard to the duty of reporting to Parliament (a duty recurring only once a-year) seems, in his opinion, necessarily to involve either the one alternative or the other; as if it were the only responsible duty, and not simply one among other equally important functions of control, the independent exercise of which the tenure by patent is intended to secure. I agree with Mr. Macaulay that the creation, under Statute, of a patent office for the Assistant Comptroller and Auditor was intended to secure to him entire independence of the Executive Government; but he has failed to show how that independence can be affected by his being authorised to act on his sole authority during the absence of the Comptroller and Auditor General, or by his being required to assist him, when present, in the function of control, for the due exercise of which both officers are furnished with the same patent tenure of appointment. If, however, Mr. Macaulay claims that the Assistant Comptroller and Auditor should be entirely independent of the head of the department, then it humbly appears to me that in determining the relative functions of the two chief officers of the Exchequer and Audit Department, and preventing the possibility of a conflict of authority between them, Parliament has acted on sound principles of public policy. In the execution of duties, partly judicial, and partly executive, it would be impossible to define the precise limits for the exercise of

* Hansard, March 14, 1834, vol. xxii., p. 200.

† Ibid, March 24, 1834, vol. xxii., p. 562.

‡ Report of Exchequer Commission, 1831, p. 22.

co-ordinate authority by two officers of different grades. The almost inevitable consequence of a conflict of authority, under such circumstances, would be to divide the department into two hostile factions, ranged under the two rival chiefs.

Mr. Macaulay assumes throughout that both the office and duties of the Assistant Comptroller and Auditor will be of a subordinate character, and he asserts, "that no such anomaly anywhere exists as a patent officer with subordinate functions." If it were thought necessary, I could easily show several cases in opposition to this last assertion; for instance, the patent offices of the Masters of Chancery, and of some of the principal officers of Parliament. But, as applicable to the case of the Assistant Comptroller and Auditor, who is essentially an assistant rather than a subordinate officer, I deny both Mr. Macaulay's premises and conclusions. Subordinate in grade to the Comptroller and Auditor General only, so that he may not unduly trench upon the independence and authority of the officer primarily responsible for everything done in the department, I hold that both the office and functions of the Assistant Comptroller and Auditor will be, on the whole, of as independent and authoritative a character as those of a Commissioner of Audit.

Before concluding, I feel called upon to make some observations on Mr. Macaulay's statements that "that part of the Act that relates to the Appropriation Audit is in every sense his work; that the main principles on which it is based will be found in the paper he had the honour of laying last year before the Committee on Public Accounts, and will be found nowhere else: and that the new system of audit to be now carried out is most emphatically his own work."

In order to prevent any misapprehension as to the extent to which Mr. Macaulay may justly lay claim to the principles of Appropriation Audit, and to the mode of their practical application, as embodied in the Exchequer and Audit Act, it seems to be requisite briefly to set forth the real facts of the case as regards the Appropriation Audit, and by referring to the several Parliamentary Papers, to prove to your Lordships that its main principles were established and well known, and were in practical operation, long previously to Mr. Macaulay's original appointment to the Audit Office in 1854. These facts are indeed not only admitted, but fully stated by Mr. Macaulay himself, in his paper on the subject laid before the Committee of Public Accounts in 1865.*

The origin of the Appropriation Audit, as a real control over the Government in the application of public money granted by Parliament, is clearly shown in the Memorandum on Financial Control, placed before the Public Moneys Committee by the then Chancellor of the Exchequer, the late Sir George Cornwall Lewis, and appended to the Report of the Committee in 1857.† The system was first submitted to the sanction of Parliament in 1832, as applicable to the naval expenditure, by Sir James Graham, First Lord of the Admiralty in Earl Grey's Government, who was the real author of the Appropriation Audit System.‡ It had been previously referred to by him when he introduced the Navy Estimates on 25th February 1831, and it was embodied in the Act 2 & 3 Will. 4, c. 40. It was extended to the Military Expenditure in 1846, by the Act 9 & 10 Vict. c. 92, after very full inquiries had been made into the system, as may be found described at length in a paper presented to Parliament in 1856, containing Reports and Treasury Minutes relating to the Audit of the Naval and Military Accounts.§ It was further extended to the expenditure of the Departments of Woods and of Works in 1851, by the Act 14 & 15 Vict. c. 42, as one of the results of the inquiries made by Lord Duncan's Committee in 1848 and 1849.|| It was also extended to the expenditure of the Revenue Departments in 1861, by the Act 24 & 25 Vict. c. 93. In Sir George Lewis's Memorandum it was proposed further to extend it to the expenditure of each of the Miscellaneous Civil Service Votes. The late Comptroller General of the Exchequer, Lord Monteagle, in his observations upon the Treasury Memorandum and upon the Appropriation Audit as therein described, considered it to be "absolutely necessary for the security of the public."¶ The subject of the Appropriation Audit System and of its extension to all the Departments of the State which receive grants of Public Money, was referred to, and considered in the paper laid before the Public Moneys Committee by Mr. Romilly, the late chairman of the Board of Audit, and much evidence was also given upon the subject before the Public Moneys Committee.**

The extension of the check of the Appropriation Audit to the whole of the Miscellaneous Expenditure, the presentation of audited accounts to Parliament, and the strengthening of the Audit Department, as now carried out by the Exchequer and

* No. 403, 1865, p. 119.

† No. 279, 1857, Sess. 2, p. 31.

‡ Hansard, February 14, 1832.

§ No. 160, of 1856.

|| No. 574, of 1849.

¶ No. 279, of 1857, Sess. 2, p. 103.

** Appendix 6, pp. 54 to 59.

and Audit Act, were among the principal recommendations of the Public Moneys Committee in their Report of 1857.* In the following year an important Treasury Minute upon this Report, dated 15th February 1858, was prepared by Lord Palmerston's Government and laid before the House of Commons.† In this Minute, the above-mentioned recommendations were recited, the practical measures to be adopted for carrying them into effect to their full extent were considered, and for this purpose it was contemplated to embody the necessary provisions in a proposed Bill, to be submitted without delay to Parliament. A second Minute upon the subject was prepared on 23rd December 1858, by Lord Derby's Government, and was subsequently laid before Parliament,‡ in which Minute the necessity of introducing a general and uniform system of accounts in the several departments by a Treasury Officer, was stated as indispensable, before the extended appropriation check could be established, and the recommendations of the Public Moneys Committee fully carried into effect.

* No. 279, of 1857, Sess. 2.

† No. 94, of 1858.

‡ No. 487, of 1860.

In consequence, however, of the change of Government, and of other circumstances, the accomplishment of these important objects was postponed, but they were not lost sight of. It was necessary, as a preliminary measure, that one of the recommendations of the Public Moneys Committee, also approved by the Treasury Minute of 15th February 1858, for altering the principle upon which the Civil Votes were taken, so that the expenditure upon each Vote should be closed at the end of the financial year for which it was granted, should be first carried into effect. It was only when this had been successfully done, that the resignation of the late Chairman of the Board of Audit, and soon after of the late Comptroller General of the Exchequer, afforded an opportunity for consolidating the two offices, and for fully carrying out the long contemplated arrangements for the more effectual control of the Public Expenditure, of which the Appropriation Audit is so important a part. The Exchequer and Audit Act is, therefore, in its main provisions the legal embodiment of the recommendations of the Public Moneys Committee of 1857, thus tardily but fully matured.

But although the principles of the Appropriation Audit were thus well known and established, and were practically applied to the accounts of the expenditure of several distinct departments, considerable difficulty was experienced in the mode of the practical application of the Appropriation Audit check to the accounts of the expenditure of the grants for the Miscellaneous Civil Services, and of devising a comprehensive scheme that should adapt itself to the expenditure of all the various branches of the Civil Services, both at home and abroad. This difficulty consisted in the laying down the principle for determining by whom or what department the Appropriation Account shall be rendered, and it is discussed at length by Mr. Macaulay in his paper laid last year before the Committee of Public Accounts.§ The scheme proposed by Mr. Macaulay to meet this difficulty § Pp. 120-9. is founded on two distinct principles:

1. That each separate Vote should be placed under the immediate control of some one department, which should be responsible for its administration.

2. That the department that administers the Vote should account for it.

It was upon these two principles of *Account, not of Audit*, that the Appropriation Check was made applicable to the expenditure of the grants for Miscellaneous Civil Services in the Exchequer and Audit Bill, and the drafting of that portion of the Bill which relates to the Appropriation Audit was, as Mr. Macaulay truly states, entrusted to him. To this extent, therefore, he may justly claim the portion of the Act in which these two principles are carried out and embodied, as his own.

It may, however, be added, that the principles thus proposed to be extended to the Miscellaneous Civil Services were those which had already been in practical operation as regards the expenditure of all the departments to which the Appropriation Audit had been previously made applicable.

But although thus sanctioned by law, the practical application of these principles still remains to be effected. The Act is not yet come into operation, and all the main difficulties have still to be overcome. The laborious and responsible task of making the preparatory arrangements for carrying out the new system in all its extensive details, upon an uniform plan, is entrusted to the two most experienced officers of the Treasury and the Audit Office, who have been practically engaged in the work of the Appropriation Audit Check from its earliest introduction. They have been appointed a committee for this duty by a Treasury Minute

* No. 363, of 1866, of 22nd June 1866, which has been printed and laid before Parliament.* In this Minute they are directed to prepare the account books to be kept in the several public departments with a view to the Appropriation Audit; to frame the necessary instructions for the guidance of the departments in rendering the Appropriation Accounts to the Auditors, and to direct their attention to the most convenient classification of the Annual Estimates for Miscellaneous Services, in preparation for the examination of the Appropriation Accounts of the actual expenditure of the Votes for these services.

These duties are not yet performed, but the practical success of the measure will principally depend upon the effectual carrying out of these preliminary arrangements.

It only remains for me to add that the Exchequer and Audit Act is destined to effect one of the most important departmental changes which have been sanctioned by Parliament of recent years.

It is intended to consolidate the ancient office of the Exchequer with the important department of Audit, and by largely extending the existing duties and powers of control over the public expenditure, to give practical effect to the recommendations of the Public Moneys Committee of 1857, and thus to complete the work begun in the previous Session, by which the two offices of Comptroller General of the Exchequer and Chairman of the Board of Audit were united in a single person.

† Hansard, June
15, 1865.

In his speech explaining the measure of 1865 to the House of Commons,† the Chancellor of the Exchequer described the office of Comptroller General of the Exchequer as being of the greatest dignity and importance, of the very highest station in the permanent Civil Service, and comprising functions which required entire independence of the Executive Government. He described the headship of the Board of Audit as being then a very responsible office, and one involving duties of much greater amount than the Comptrollership of the Exchequer. And he added, that by the union of the two offices, the station of the head of the Board of Audit would be elevated, and the independence of the Comptroller General of the Exchequer would be maintained. This elevated and independent station, but with much larger powers and higher responsibilities than were exercised by either of those functionaries, is now assigned to the Comptroller and Auditor General, and in his absence to the Assistant Comptroller and Auditor. It cannot, therefore, be doubted that the position of the Assistant Comptroller and Auditor must always be one of high distinction and influence, as well as of great practical usefulness. It is indispensably necessary that the officer appointed to fill this high position should be one of great practical experience and of proved ability. And consequently the Comptroller and Auditor General cannot fail to show that deference to his opinions and judgment as a colleague, to which they must be always justly entitled.

Apologising for the length of these observations, which I could have wished to have been able to compress within more narrow limits,

I have, &c.

(signed) *Wm. Dunbar*,
Comptroller General of the Exchequer, and
Chairman of the Board of Audit.

— No. 5. —

Sir W. Dunbar to Mr. G. A. Hamilton.

Sir,

Audit Office, 1 January 1867.

FURTHER reflection has only confirmed the desire I expressed to you on Saturday last, that, whatever may be the resolution of the Government in regard to Mr. Macaulay's application to retire, my letter should be made official. Apart from the personal question, there are principles of considerable public importance involved in the discussion of the points raised by Mr. Macaulay, which, as he and I are entirely at issue, make it not only desirable, but necessary, that my views upon the points in question should be as publicly recorded as his own; the more so, as my letter is in some measure intended as a standing protest against any renewed attempt to alter the relative positions of the Comptroller and Auditor General and his assistant.

It must not be forgotten that the Comptroller and Auditor General, coming as he does in the place of so many highly salaried officers, is designedly placed in an elevated position; for this, among other reasons, that his opinions may command both the confidence of the public, and the respect of the advisers of the Crown, whose application of the public moneys it is his responsible duty to control on behalf of Parliament, and under its express authority. Being then the only public officer entrusted with functions of such a nature, independent of the Executive Government, I think it of importance, now that the question of the degree of authority which should belong to him has been started by an officer in his own department, that any similar proposal to detract from or unsettle his position, as determined by Parliament, should be authoritatively discouraged as detrimental to the public service.

There is another point which, partly on personal, but mainly on public grounds, I cannot help again referring to, as requiring the very serious consideration of the Government.

Besides a complete re-organisation of the consolidated departments, the Exchequer and Audit Act embodies a new scheme of control over the public expenditure, the extensive details of which must now be arranged with all practicable despatch. It is not too much to say that the efficacy of the provisions of the Act, and indeed its final success, will and must greatly depend upon the practical knowledge, efficiency, and ability of the chief officers who may be charged with the duty of carrying the measure into effect. In the event, therefore, of Mr. Macaulay's retirement, the importance of the appointment of a competent officer to fill the vacancy (and by "competent," I mean practically as well as theoretically so) cannot be overrated.

You are aware that I have but recently succeeded to the office I have the honour to hold, and that the Secretary of the Board of Audit, also lately appointed, has acquired his experience in a different department of the public service. These are circumstances which I strongly feel should be considered in connection with the greatness of the departmental change contemplated by the Act, in balancing the merits of persons who may become candidates for the vacancy. I am the more anxious on the subject, as I was led to expect that the officer who might be appointed my assistant would be one fully qualified, from his practical knowledge and experience, to give me the most efficient aid when present, and to represent me satisfactorily in my absence.

In your communications with the head of the Government on these important matters, I trust you will do me the favour to bring the several points I have ventured to refer to under Lord Derby's special notice.

George A. Hamilton, Esq.,
&c. &c. &c.

Treasury.

I remain, &c.
(signed) W. Dunbar.

— No. 6. —

The Secretary to the Treasury to Mr. *Macaulay*.

Sir,

Treasury Chambers, 9 January 1867.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to inform you that having fully considered your letter of 16th June last, and having been in communication with the Comptroller General of the Exchequer and Chairman of the Board of Audit on the subject, they feel it necessary to express their dissent from the views contained in that letter with regard to the office of Assistant Comptroller having been converted by the decision of Parliament, in the Act 29 & 30 Vict. c. 39, into a sinecure.

My Lords are satisfied that it was not the intention of Parliament that the functions of the Assistant Comptroller and Auditor should be limited to the duty of representing the Comptroller and Auditor General in his absence; on the contrary, it appears to their Lordships, that the office of Assistant Comptroller and Auditor was created for the purpose of affording to the Comptroller and Auditor General such assistance as he may require in the important business which will come daily before him, and they see no reason for adopting your suggestion that the office should be abolished.

My Lords are aware of the experience which you have had in the Audit Department, and of the service you can render to the public in carrying out the duties intended to be provided for in the Act.

They therefore desire to signify their readiness to appoint you to the office of Assistant Comptroller and Auditor, under the 3rd Section of the Act.

I am, &c.

C. Z. Macaulay, Esq.,
Audit Office.

(signed) *George Ward Hunt.*

— No. 7. —

Mr. *Macaulay* to the Secretary to the Treasury.

Audit Office, Somerset House,

16 January 1867.

Sir,

I HAVE the honour to acknowledge the receipt of your letter of the 9th instant, on the subject which I ventured to bring under the consideration of the Lords Commissioners of Her Majesty's Treasury in my letter of the 16th June last.

With reference to your statement, that their Lordships see no reason for adopting my suggestion as to the abolition of the office of Assistant Auditor, I may be allowed, for the purpose of guarding against the possibility of misconception, to observe, that my suggestion was not that there should be no Assistant Auditor, but that the patent office of Assistant Auditor, as created by the Exchequer and Audit Departments Act, might be safely abolished. My object was, not to question the propriety of supplying the Auditor General with whatever assistance he might require, but to suggest that, inasmuch as Parliament had withheld from the Assistant Auditor the functions which would render it necessary for him to hold his office by the same tenure as the judges, the patent title which has been given to him by the Act is likely to become a source rather of embarrassment than of advantage to the public service.

In my letter of June last, I further represented that in presence of the provisions of the 3rd Section of the Act, the section by which the patent office of the Assistant Auditor is created and partly defined, no functions could, in my opinion, be legally imposed upon him but such as are expressly imposed on him by the Act, and that the functions which come under this description are so limited as to make the office in question a virtual sinecure. Their Lordships having, after full consideration, signified their dissent from this view, I am unwilling to pursue the matter further. But assuming that the patent office of Assistant Comptroller and Auditor was, as their Lordships conceive, created "for the purpose of affording to the Comptroller and Auditor General such assistance as he may require in the important business which will come daily before him," I would, while respectfully observing that these words are equally descriptive of the duties of all the superior clerks in the Audit Office, venture to press upon the
notice

notice of their Lordships that portion of my letter of June last, in which I point out my reasons for hoping that I may not be selected for the office of Assistant Auditor. The intimation contained in the concluding sentence of your letter makes it necessary for me to refer to those reasons, the more especially as they derive increased force from the definition now given by their Lordships of the duties of the Assistant Auditor. I would moreover beg to refer to what I have said in my previous letter with regard to the nature and extent of the rights, functions, and powers which every Commissioner of Audit possesses under his patent of appointment, as justifying the conclusion that no person who is actually filling a position of so much independent authority could willingly exchange it for the post of Assistant Auditor as now defined. My circumstances are not such as would enable me to decline the office in question, if their Lordships should determine to appoint me to it; but I shrink from the prospect of being called upon to descend from my official rank in the presence of those with whom, and over whom, I have worked so long; and this, although they would, I know, be the first to admit that the experience and powers of usefulness in regard to the business of audit, which their Lordships, as you kindly intimate, attribute to me, have been acquired by services which would entitle me to expect that I should not now be disrated in the Audit Office itself.

Trusting, as I do, to their Lordships' sense of justice, and appealing to the practice hitherto followed in the case of persons who, without any fault of their own, have been deprived by Parliament of the position and advantages which were secured to them by patent, I would respectfully renew my request that instead of being selected by their Lordships for the office of Assistant Auditor under the Exchequer and Audit Departments Act, I may, on the suppression of my patent as a Commissioner of Audit, be permitted to retire on the same terms as the other retiring members of the Board.

The Secretary to the Treasury,
&c. &c. &c.

I have, &c.
(signed) *C. Macaulay.*

— No. 8. —

The Secretary to the Treasury to Mr. *Macaulay.*

Sir,

Treasury Chambers, 22 February 1867.

WITH reference to your letter of the 16th ultimo, I am directed by the Lords Commissioners of Her Majesty's Treasury to observe that, in the letter from this Board, dated the 9th ultimo, their Lordships, after expressing their opinion as to the duties of the Assistant Comptroller and Auditor, and the intentions of the Legislature in the Act 29 & 30 Vic. c. 39, were pleased to signify their readiness to appoint you to the office.

In acknowledging that letter, you now press upon the notice of their Lordships that portion of your letter of the 16th June last, in which you pointed out your reasons for hoping that you might not be selected for the office of Assistant Comptroller and Auditor, and you in part recapitulate them, and you renew your request that, instead of being selected for the office, you may, on the suppression of your patent as a Commissioner of Audit, be permitted to retire on the same terms as the other retiring members of the Board.

I am commanded to inform you, that their Lordships, having fully considered the correspondence, have arrived at the conclusion that, as you entertain opinions with regard to the interpretation of the Exchequer and Audit Departments Act of 1866, so far as it bears upon the scope of the duties which would devolve upon the Assistant Comptroller and Auditor, entirely at variance with the view entertained by this Board, and, as their Lordships believe, with the intention of the Legislature, it would not be for the public interest that their Lordships should insist upon appointing you to the office in question.

Their Lordships will give due consideration to your claim for compensation under the 5th section of the Act, when, by the appointment of a Comptroller and Auditor General, and an Assistant Comptroller and Auditor, your letters patent as a Commissioner of Audit shall be revoked.

C. Z. Macaulay, Esq.

I am, &c.
(signed) *George Ward Hunt.*

— No. 9. —

Mr. *Macaulay* to the Secretary to the Treasury.Audit Office, Somerset House,
23 February 1867.

Sir,

I HAVE the honour to acknowledge the receipt of your letter of yesterday, in reply to mine of the 16th ultimo, and am anxious to lose no time in endeavouring to remove a misapprehension on the part of the Lords Commissioners of Her Majesty's Treasury, to which it would seem that my letter has given rise.

You inform me that their Lordships have arrived at the conclusion that it would not be for the public interest that their Lordships should insist upon appointing me to the office of Assistant Comptroller and Auditor; and that this conclusion rests upon the impression that I entertain opinions with regard to the interpretation of the Exchequer and Audit Departments Act of 1866, so far as it bears upon the scope of the duties which would devolve upon the Assistant Comptroller and Auditor, entirely at variance with the views entertained by the Treasury, and, as their Lordships believe, with the intentions of the Legislature. I had hoped that my letter of the 16th ultimo would have negatived such an impression. It is obvious that I could not be aware of their Lordships' views as to the duties assigned by the Legislature to the Assistant Auditor, until I received your letter of the 9th ultimo, in which these views are expressed; and my reply to that letter, so far from presuming to question the soundness of those views, is based upon the acceptance of the definition which their Lordships had given of the duties in question. In fact, I appealed expressly to that definition, as giving additional force to the reasons which had originally induced me to ask permission to retire; and I submit that, with that definition before me, I could not have intimated, as I did in my letter of the 16th ultimo, that I should accept the office in question if appointed to it, without implying that, in that event, I should also be prepared to perform to the best of my ability the duties of the office as defined by their Lordships.

It is the more necessary that I should be specific upon this point, because their Lordships have not pronounced any definite decision on the application contained in the concluding paragraph of my last letter. I should deeply regret that their Lordships should feel themselves precluded by a sense of duty from allowing me to retire on the same terms as the other retiring members of the Board; but I should, if possible, still more regret that my letter of the 16th ultimo should leave their Lordships under the impression that I entertain any opinions which can tend to disqualify me for the faithful discharge of the duties, as defined by their Lordships, of the office to which their Lordships had a few days before expressed their readiness to appoint me, on account of my admitted qualifications for it.

The Secretary of the Treasury.

I have, &c.
(signed) *C. Macaulay.*

— No. 10. —

Mr. *G. A. Hamilton* to Mr. *Macaulay*.

Sir,

Treasury Chambers, 26 February 1867.

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of your letter of the 23rd instant, containing explanations in regard to your former letter of the 16th ultimo, and the reply of this Board, dated 22nd instant, and with reference to the latter part of the letter under acknowledgment, I am to state, that it is not the practice of this Board to discuss the question of the retiring pension of any officer until the time has arrived for his vacating his appointment.

C. Z. Macaulay, Esq.,
&c. &c. &c.,
Audit Office.

I am, &c.
(signed) *Geo. A. Hamilton.*

— No. 11. —

LETTER to the Right Honourable *Benjamin Disraeli*, M. P., Chancellor of the Exchequer, by Mr. *Edward Romilly*, late Chairman of the Board of Audit.

Sir,

AN Act, entitled "The Exchequer and Audit Departments Act," was passed in the last Session of Parliament, but it is not to take effect until the 1st of April next. It is under these circumstances that I earnestly request your perusal of the following observations :

Previously to 1806, the audit of the public accounts of the kingdom was under the control of two-highly paid officers, called Auditors of Imprest. The accounts had fallen into the greatest confusion, and their audit was in arrear to the extent of 534 millions of money. In order to put an end to the scandal, the Board of Audit was established by the Legislature. For 60 years this Board has been carrying on the work assigned to it. At the end of that period, without any imputation upon its efficiency, any allegation of arrear in its business, or any reasons having been assigned for the change, the Board has been summarily abolished, and one single officer, with a patent of appointment, a considerable salary, and a high position, is to be placed at the head of the department, under the title of Comptroller and Auditor General, with exclusive power to decide upon every question which is brought before him.

The Act of last Session, which effected this great and important change, unites the office of Comptroller of the Exchequer with that of Auditor General. It creates a second patent place of 1,500 *l.* a year, and expressly withholds from the occupant of that place, who is entitled the Assistant Comptroller and Auditor, the exercise of any of those functions for the due performance of which a patent is required; and it provides that the Reports, which are to be drawn up for the information of Parliament, and which are to be signed by the Auditor General alone, shall be transmitted to the House of Commons, not directly by him, but through the intervention of the Treasury.

Having been one of the Commissioners for Auditing the Public Accounts for nearly 30 years, during the last 10 of which I was chairman of the Board, and being convinced that if this measure is carried into practical effect, and remains in operation, it will not only be destructive to the independence and usefulness of the department, and render nugatory all attempts to ensure the constitutional principle of appropriation, but will be productive of other evils, and the source of much corruption, it seems to me to be a duty which I owe to the public, not to withhold my opinions, but in stating them to state also, as shortly as I can, the grounds upon which they are founded.

Before, however, entering upon this task, it is important to remark, that the Bill in question was introduced by the late Government, and was referred to the Select Committee on Public Accounts; but that, after it was so referred, no consideration whatever seems to have been bestowed on the points to which I have adverted, either by the members of that Committee, or by any other Member of the House of Commons in its passage through the House. No allusion to them, at all events, appears either in the printed evidence taken by the Select Committee, or in the reports of the subsequent debates. Lord Granville, it is true, asserted in the House of Lords, that "the provisions of the measure had been fully discussed in the House of Commons at each of its various stages;" and that "it received consideration, he believed, at the hands of the Public Moneys [*qu.* Accounts*] Committee, composed of such men as Mr. Bouverie, Mr. Laing, Sir Stafford Northcote, Mr. Walpole, and other gentlemen." From what quarter Lord Granville derived his information he did not state, but it could not have been from the ordinary sources open to the public; inasmuch as from them it appears that the above-mentioned points remained unnoticed; and the Bill itself attracted scarcely more public attention than any turnpike or railway Bill that ever received the Royal assent.

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* The Public Moneys Committee was appointed in 1857; the Public Accounts Committee in 1861; and the last-named Committee has been re-appointed in each successive Session down to the present time.

It is true, that when the Bill reached the House of Lords it did give rise to a short debate there, called forth by a speech from Lord Belper, remarkable for its good sense, foresight, and knowledge of the subject ;* and it may be confidently affirmed, that if the points on which Lord Belper remarked had engaged the serious notice of the House of Commons, no such measure could ever have passed into a law.

It may be added that the Bill would probably have been amended in the House of Lords, had it not been for a statement by Lord Granville, to the effect that any amendment of such a Bill would be an interference with the privileges of the House of Commons, and that the House of Lords had no alternative but either to accept the Bill, or reject it, *in toto*.

The first point to which I have to advert is the union of the office of Comptroller General of the Exchequer with that of Auditor General. The union of the Exchequer with the Audit Office was first mooted in a Treasury memorandum laid before the Committee on Public Moneys, in 1857. It was referred by them to the heads of the two departments concerned, viz., the Exchequer and the Audit Offices, both of whom gave decided opinions adverse to the proposal : and, although many of the other suggestions contained in the Treasury memorandum were embodied by the Committee in their recommendations to the House, this was not one of them. The inference to be drawn from these facts is, as was stated by Lord Belper, "that the question had been very fully considered by the Committee on Public Moneys, who had come to a different conclusion ; and he (Lord Belper) thought that the grounds upon which this decision was to be set aside ought to be explained." No such explanation, however, has been given ; and when it is remembered that the Committee on Public Moneys consisted, among others, of such men as Sir James Graham, Sir Francis Baring, and Sir Henry Willoughby, the weight of authority is against the union. The reasons in opposition to the union of these two offices may be stated in a few words.

The Comptroller General of the Exchequer is an accountant, and an executive officer of the House of Commons. The whole revenue of the country is paid into his hands ; the amount of the grants voted by the House of Commons for such purposes as are particularised in the Appropriation Act, is placed to his credit at the Bank of England ; and his function is to pay over such sums of money as may be required for the public service, within the limits assigned by the Votes, on the requisitions of the Lords of the Treasury, on the production of Royal Warrants, and in accordance with certain other legal formalities. His business is to receive money and to pay it away ; he is, therefore, to all intents and purposes, a public accountant. He is, in fact, the first and principal accountant of the State. He is in a place of trust ; and, if the formalities which have been prescribed by the Legislature for his guidance are of any value, and worth retaining, it should be the duty of some independent authority to ascertain and certify that they have been duly observed. By the union of the Exchequer and Audit Departments the Comptroller General becomes the auditor of his own accounts.

But it may be said that the Exchequer accounts have not hitherto been subjected to any independent or other audit. This is true ; for, notwithstanding the recorded opinion of the late Comptroller General (Lord Monteagle), of the Commissioners of Audit, and of the Committee on Public Accounts, to the effect that these accounts ought to be audited by the Commissioners of Audit,† no step has been taken in that direction ; and the only answer made to their recommendation has been the union of the two offices.

As an executive department, the function of the Exchequer is to act, and act promptly. Any demand upon the Exchequer for money must be acceded to or refused at once. Delay might seriously embarrass the Government, and impede the course of public business. In order to ensure prompt action, the department must be placed under one responsible head. Any difference of opinion or divided responsibility could not be tolerated.

The Audit Office, on the contrary, as Lord Belper observed, "possesses no executive

* As this speech can only be appreciated by referring to the pages of Hansard, it has been reprinted in an Appendix, with the rest of the debate in the House of Lords.

† See Fifth Report of the Committee on Public Accounts of 1861 ; and First Report of the same Committee of 1862 and 1863 respectively.

executive functions, but is entirely a deliberative body." Its duty is to ascertain facts, and make them known to those whom they concern, and who are in a position to deal with them—to sift the pecuniary transactions of the several public accountants of the kingdom, to investigate the real nature of those transactions, to classify them, to consider the legal and financial questions arising out of them, to distinguish between what requires notice and what does not, and to lay before the House of Commons and the Executive the results of its deliberations. To perform such functions as these the auditors should be constituted on the plan of a judicial tribunal; it should consist of several independent officers, with co-ordinate jurisdiction, as has hitherto been the case since 1806. The functions of the two offices of Comptroller General of the Exchequer and Auditor General of the Public Accounts of the kingdom, are not only incompatible with each other, but are wholly dissimilar. The person who holds both cannot properly perform the functions of the first office unless he stands alone, or those of the second unless he is associated with others. In an executive department, unity of action is essential to efficiency; in an audit office it is undesirable, when the facts are disputed, and are open to different constructions.

Having pointed out the incongruity of the combination of these two offices, which has been sanctioned by the Act of last Session, I now come to another provision of the Act, viz., the abolition of the Audit Board, and the substitution of a single officer in its place. That the supreme authority of the Audit Office ought to be composed of several members will, I think, be apparent to any one who will take the trouble to understand the nature of the duties which have to be performed.

The chief business of auditors is to determine whether allowance shall be granted or refused for sums taken credit for by persons, to whom public money has been entrusted for the public service. These persons will be, in many instances, the accountants of the great executive departments of the State. The points which the auditors have to consider, in taking the one alternative or the other, are, first, whether the accountant has actually disbursed the money on behalf of the public, and has produced evidence of the fact; and, second, whether in making the disbursement he has observed the rules or conditions laid down for his guidance. These rules or conditions proceed from the Treasury on the one hand, or from Parliament on the other; and those bodies respectively ought to be informed when their rules or conditions have been neglected or infringed, inasmuch as they are the only authorities entitled to set aside the operation of rules which have emanated from themselves. When any doubtful matter of account presents itself, the auditors must either allow the sum in question to the credit of the accountant, or decline to do so. If they pass the sum in dispute, no one is even aware that it has given rise to any question, except the auditors themselves; and their decision is final. If they see reason to think that the sum should not be passed, they express their opinion to that effect by formally recording it as a disallowance on the face of the account; and they have then to state the grounds of their disallowance to those higher authorities with whom the ultimate decision rests.*

Such being the duty of the auditors, it is necessary to observe, first, that they are invested with very large and important powers; and, secondly, that they exercise these powers more or less in private, and without the check of public opinion, unless they choose themselves to invoke it. Any sums, however large, claimed credit for by any of the numerous public accountants may at once be passed. If the sum should not be passed, a report or series of reports, sometimes very elaborate, must be drawn up for the information and decision of the Treasury or Parliament. This entails trouble on all concerned: on the Audit Office, which takes the initiative, and has to state the case; on the Treasury or the House of Commons, who have to consider it; and on the accountant, who is, as it were, put on his trial. These duties are onerous and invidious. Nor are they the less invidious when the accountant happens to be an acquaintance or personal friend of one or more of the auditors, or when he is the representative of a great department, impatient of restraint, with no very high respect for the good sense or judgment of what they consider a subordinate office, which ventures

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* The Legislature, by 25 Geo. 3, c. 52, s. 11, made it obligatory upon the auditors not to pass any sum of money which was not duly authorised.

to call in question any of their pecuniary transactions. It is difficult to overrate the temptations to laxity in the discharge of duties such as those I have described; and yet, unless they are performed with strict honesty and with tact and discretion, all the Treasury regulations drawn up for the guidance of accountants, and all the clauses of the Appropriation Act intended to be a check upon the executive, are so much waste paper, and public accountability is little better than a delusion.

Such are the chief duties which have to be performed. The question to be considered is not merely whether they cannot be better performed by the members of a board than by an auditor general, but whether an auditor general standing alone can, in any real sense of the word, perform them at all.

It has been stated above that the chief authority of an audit office ought to be constituted on the plan of a judicial tribunal. But there is one essential distinction between the proceedings of a court of law and an audit department. It is this. That which takes place in a court of law, takes place in the face of the public, in the presence of a highly cultivated and intelligent bar, and of an active and critical press; whilst that which passes in the Board Room of the Audit Office takes place with closed doors; and nothing can pass those doors except at the will and pleasure of the auditors. Now, when it is borne in mind that the auditors may allow credit to any accountant for any sum under any circumstances, and that if they do so their decision is final; that they may, if they so think fit, save the Treasury, the House of Commons, and themselves, the trouble of considering any case in which the directions of the Legislature or the executive have not been complied with, I think it will be admitted that, in the absence of public opinion out of doors, it is important that there should be some public opinion within; and that the public opinion, which is formed within the office by the discussions and decisions of a board composed of several independent members, is a greater safeguard for the public than the conscience of one man, however courageous, intelligent, and upright he may be. It is not, however, the moral influence of his colleagues, which alone helps to strengthen the chairman of a board and to keep him in the straight path, if under any pressure from external sources he should be disposed to deviate from it; but inasmuch as these colleagues have co-ordinate jurisdiction with him, any one of them can, if he thinks fit, even in opposition to a majority of the board, express his own views, and make them known officially. As a guarantee for the honesty of the Board such a power is invaluable, and its mere existence makes it unnecessary that it should often be resorted to. Lord Granville in his reply to Lord Belper observed that responsibility "is much more deeply felt when thrown upon one single individual than when shared by four, five, or six persons." But it must not be forgotten that, without publicity, responsibility is but a name. The responsibility of auditors is created by themselves. It is only when they take the initiative, express and promulgate opinions, and pass adverse judgments on the proceedings of an accountant, that they lay themselves open to criticism. If they remain silent, and raise no objection to any sum being taken credit for, whether it is duly supported by authorities and vouchers or not, they may, no doubt, do violence to their consciences by concealing what it is their duty to divulge, but they will incur little or no risk of being found fault with, inasmuch as nothing whatever will be known of the matter. It is obviously, however, of the utmost consequence that the constitution of the Audit Office should be such as to ensure, as far as possible, that irregularities, when detected, will be divulged.

Now when it is considered that, in the case of a Board, every question brought up for its decision, is brought up before two, three, or four commissioners with co-ordinate jurisdiction; that the secretary of the Board is necessarily present at the proceedings to make a record of them; that the inspector also attends with the examiner of the account, and with all the papers having reference to the case; and that he and his assistant are naturally desirous to show that they are not troubling the Board unnecessarily, and that the case is one imperatively requiring their attention and directions; I think it will be admitted that any hushing up or slurring over the question laid before them for consideration would be a matter of great difficulty. Even on the supposition that a member of the Board has some private or political object to attain, some friend whom he wishes to screen, some department he is inclined to favour, he has neither the courage nor the power to make the attempt; he knows that all such efforts will be useless; and is more or less compelled to look at the question before him with a view to the interests of the

the public, while he does what is right and just towards the accountant. "The members of such a Board," as Lord Belper observed, "will be a check upon, and also a support to, each other in the performance of their unpopular duties."

But how can a single person be expected to perform these duties. The subordinate officer brings his business for the decision of the Auditor General into his private room. No secretary need be present, no record is required further than what the papers themselves contain. The chief and his subordinate are to settle the matter between them; and to settle it promptly will be the interest of both. The subordinate will come prepared with his suggestions. They will either be to waive further proceedings in a matter which, although trifling, he considers it his duty to point out; or they will be to disallow some item in an account, and report the circumstances of the case to the Lords of the Treasury, or to the House of Commons. In the first of these cases the chief will have no trouble in confirming the decision laid before him. But with respect to the second, unless he at once overrules the opinion of his subordinate officer and stops all further proceedings, he must take upon himself, individually, a vast amount of trouble, and be peculiarly careful to avoid falling into any error. He must make himself thoroughly master of the case and be prepared for, and be indifferent to the controversy and the criticisms to which he will have to submit. On the other hand he is aware that, if he declines to take trouble and incur odium, no one will be a bit the wiser. The subordinate officer is not responsible for the decisions of his chief; nor will he be very pertinacious in insisting upon his view of the question, when he knows that it cannot be palatable in high quarters, and that he has no member of a Board to take his part; still less will he venture to remonstrate, however much he may differ from the conclusion arrived at. His lips are sealed. Even if the reserve so habitual in the Civil Service did not keep him silent, common prudence would do so.

"How could it be expected," Lord Belper asks, "that one man could resist the pressure that would be brought to bear upon him, or could act as an effective check and control on the Treasury and other great departments?" Lord Granville's reply to this question, according to Hansard, is "that he was authorised to state that the report for Parliament was drawn up exclusively by two gentlemen connected with the department," and that "under these circumstances the extra pressure could not be felt by the individual at the head of the department." If Lord Granville intended this to be an answer to Lord Belper's objection, viz., that *moral* pressure would be exerted by the great departments to influence the character of the Auditor General's reports for Parliament, then his answer would seem to imply that the chief of the Audit Office may be altogether indifferent to such pressure being brought to bear on his subordinates, provided it be not exerted on himself. If, on the other hand, Lord Granville, by extra pressure did not mean external moral pressure, but pressure of hard work falling upon the subordinates within the office, then the force of Lord Belper's argument remains untouched. In either case this statement is so extraordinary that I cannot but believe that Lord Granville's words must have been misreported; for, whatever may be the share of work contributed by the subordinate officers of the Audit Office, its reports to Parliament must be those of the Auditor General alone—verified by him, and substantially drawn by him. He alone is competent to sign them; and he alone will be answerable for what they contain.

But whatever may have been the words actually uttered, Lord Granville probably intended to convey the impression, that no moral pressure was ever resorted to by any of the great departments of the State; and I am ready to bear my testimony to the effect that it has been very rarely exercised. Nor is it necessary that it should be. The very nature of things operates more forcibly than any open interference could do. The main business of an Audit Office is to find fault—to point out objections, to call upon accountants to explain any irregularity in their accounts, to put them upon their defence—and thus often to give offence in high quarters. This, I repeat, entails no small amount of time, trouble, and anxiety on all concerned; and all this might have been avoided, if the auditors had only been silent. This pressure is always at work; and no one is more conscious of its existence than the auditors themselves. When the superior authority of an Audit Office is represented by one man, such pressure will be almost irresistible; in the case of a Board, it has little or no practical effect.

It is altogether idle to suppose that one man, however high his official position, and his character for integrity and ability, can assert his own against the War

Office, the Admiralty, the offices of the Secretaries of State, and finally the Treasury. If he has courage enough seriously to persist in questioning any of the pecuniary transactions of departments presided over by Cabinet ministers, he well knows that he will raise a hornet's nest about his ears. Is it in human nature, or consistent with political experience, that a Government should not exert itself to prevent any questionable transactions of the kind referred to, from being submitted to the criticisms of the House of Commons? No Auditor General can suppose that a very strict and rigid performance of his duties in such cases is calculated to raise him in the favour of his powerful superiors. He is nevertheless bound to perform these duties; and if he does not shrink from the task, still he may be excused for thinking that prudence and courtesy alike justify him in communicating to the Treasury or the department concerned, the terms of his proposed report to Parliament, before he has signed and despatched it officially. By so doing, he is only anticipating by a short time, a few days perhaps, the very process enjoined by the Legislature itself; for all such reports are, by the provisions of the Act, to be laid before Parliament by the Treasury. Whether the report should come into the hands of the Treasury in the first instance signed or unsigned, is it quite certain that no objection will be taken to it, or to any passage in it, and that no hint will be given that some obnoxious passage might as well be modified or omitted? And if the Comptroller and Auditor General accedes to the suggestion, will he not have rendered to a powerful department, a service which that department thinks worth having? It may be said that such a transaction savours of corruption, and that it is extravagant to suppose that any great officer of State could be guilty of it. But no such great officer of State need hear of it, or at least have any official cognizance of it. Subordinate officers do the routine work. Their province is to save their chiefs as much labour and responsibility as possible, and above all to prevent by every means in their power inconvenient questions being raised in Parliament to the hindrance of more important and attractive business; and these are duties which they conscientiously perform.

In the case of the accountant of a great department neglecting any of the regulations laid down for his guidance by the Treasury, it might be supposed that the Treasury would gladly be apprised of the fact; inasmuch as, in this way, they are enabled to maintain their authority, and enforce the observance of their own rules; and yet, even in this case, looking more closely into the matter, is it so greatly to the interest of the Treasury that the auditors should expose such neglect? The course taken by the auditors entails time and trouble upon those who have already far too much upon their hands. It calls upon the Treasury to perform a disagreeable duty, to come to a decision, which must either be in favour of a subordinate office, and against a department presided over perhaps by a Cabinet minister, or in favour of a Cabinet minister, and against their own regulations; and such decisions do nothing to add to their strength in the House of Commons, or to their popularity with the public. As far as the interests of the Government are concerned, it would have been better had the auditors been less vigilant; for, if any gross irregularity or defalcation should come to the ears of the public, and call for investigation, the defence of the Treasury would be complete if they should be able to produce stringent rules for the guidance of the accountant laid down by themselves, and to add, that they had never been informed by the auditors that these rules had not been punctually observed.

The chairman of a Board can never be placed in the difficult position of an Auditor General. He is not exposed to temptation. He possesses no dangerous power. The omission or retention of a passage in a report for Parliament, or the decision on any question which comes before him, does not depend upon him, except in conjunction with his colleagues—the other members of the Board. If any suggestion should be made to him in private by an individual, perhaps a personal friend, or by a member of some powerful government department, he has only one answer to make, and it is an easy one: "The decision does not rest with me; I will report to the Board what you say, and the Board will decide." It is because it is obvious that such will and must be his answer, that such indiscreet suggestions to the chairman of a Board are comparatively of rare occurrence. A chairman owes allegiance to his Board, as well as to the public. He cannot conceal from them anything which affects the official questions with which they have to deal; and if he made the attempt his reticence would be of little avail. The case of an Auditor General is exactly the reverse of this

this. In his case, such communications will be of constant occurrence, and he has no Board to fall back upon in repelling importunity. In truth, it is as difficult for an Auditor General to go right, as for the chairman of an Audit Board to go wrong. Heroic virtue and surpassing intelligence are necessary for the former; common sense, common honesty, and common judgment are all-sufficient for the latter. And here let me be allowed to make a remark, which is too often lost sight of. The duties which civil servants have to perform are sufficiently onerous in themselves. Is it wise or prudent to increase their burden? Is it not part of the province of the Legislature to facilitate their performance, not to increase their difficulty or render them impossible? A French writer of eminence makes the just and profound remark, "that sound laws are those which presuppose in mankind nothing more than average intelligence, and common honesty; and that all legislation which requires great talents, or heroic virtue, is dangerous, and cannot long remain useful."*

But suppose that instead of a man of heroic virtue, incapable of yielding to temptation placed in his way, an Auditor General should, in the course of time, be appointed, more careful of his own interests than of those of the public, what a productive field lies before him! There is not a public accountant, or a public department to whom he will not have the opportunity, sooner or later, of rendering some service, without check, hindrance, or publicity. During the nearly thirty years of my connection with the Audit Board, I believe I may affirm with confidence that no personal application from its chairman was ever made to the Treasury for any appointment to the Audit Office. Mr. Larpent, and Sir William Herries, my predecessors in the chair, were as scrupulous on that point as I was; but what I wish to point out more particularly is, that if a sense of duty and delicacy had not restrained us, the opinion of the Board would have done so effectually. A single auditor is under no such restraint. There is nothing to discourage him from making such applications; and if made, it is certain that they will be attended to. A large portion of the patronage of his own office, and some portion of the patronage of other offices too, may be at his disposal; and if he has any personal or political partialities—and who has not?—he may gratify them to an extent, limited only by his own discretion. For personal and private objects the great departments of the State will, to a great extent, be at his beck and bidding; while for all that relates to the public good, he will be nearly impotent. Are these the relations that ought to subsist between the head of the Audit Office of the country, and the departments of the State; especially at a time when the professed object of the Act, which may be said to create these relations, is to extend the system of audit, and to place under the honest and independent control and check of the Audit Office the accounts of the whole kingdom, including the expenditure for miscellaneous services, which more particularly concerns the Treasury?

I am anxious not to leave any impression that the appointments to the Audit Office ought in my opinion to be vested in the Treasury. So long as the House of Commons do not take the Audit Department into their own pay, and place it under their own superintendence, the only mode of insuring its thorough independence is to invest it with the power of appointing its own officers. But so long as the patronage is in fact vested in the Treasury, an Auditor General ought not to be tempted to encroach upon it, inasmuch as the independence, which he would derive from making his own appointments as a matter of right, would be entirely lost, if he obtained them from the Treasury as a matter of favour.

The necessary tendency of the Exchequer and Audit Office Act is to supply the head of the office and his subordinates also with inducements to conceal as far as possible all blots in the accounts which come before them; and to make things easy and pleasant to all concerned. This is a more serious matter than it, at first sight, appears to be; for, when accountants have learnt from experience that the ordeal of the Audit Office is not a very strict or searching one, they will be tempted to be less scrupulous in expending the public moneys entrusted to them, and less punctual and careful in preparing their accounts for examination.

It

* " . . . les bonnes lois sont celles qui ne supposent dans les hommes que des lumières médiocres et une probité commune; toute législation qui exige de grands talents ou des vertus héroïques, est dangereuse, et ne peut être longtemps utile."—Condorcet, *Assemblées Provinciales*, vol. 13, p. 132.

It may be true, that the chief value of an Audit Office, like that of a police, does not consist so much in the detection of malpractices as in their prevention. But, without detection and the dread it inspires, there can be no prevention. A want of vigilance, in either case, encourages the evil that has to be counteracted. Laxity in auditors creates laxity in accountants. I hold it to be almost certain, if this Act remains unrepealed and is practically carried into effect, that the public accounts will, before long, return to as great a state of confusion as existed prior to 1806, when so large a portion of them were not audited at all. It may be some time before the mischief, arising from such a state of things, becomes apparent; for, as I before observed, the proceedings of the Audit Office are but little known to the public; but when suspicion has been aroused, and the mischief is probed to the bottom, it will be found more extensive, and more serious than any one, who is not acquainted with the Act, could have supposed possible.

In one of the answers made by Mr. Edmunds, in his evidence before the Select Committee of the House of Lords, respecting his resignation, as Clerk of Patents, he states,—“As a public accountant, there can be no doubt that I ought to have been put under the Audit Office.” But his accounts, instead of being sent to the Audit Office, were submitted to the Treasury auditor, who was bound by no such strict rules laid down for his guidance by the Legislature as the Commissioners of Audit were; and we all know the result. The late Act sweeps away all those salutary provisions; and there is no security that the audit of the Auditor General will be much more stringent than that of the Treasury. The union of offices is the passion of the day. The system of checks, and of the separation of powers, is no longer valued as it was formerly, and a more dangerous instance of this tendency can scarcely be found than in the actual union of the Exchequer with the Audit Office, and the virtual union of the Exchequer and Audit Department with the Treasury.

In answer to Lord Belper's statement to the effect that “difficult questions arising in the department were decided by a committee of two or more members of the Board,” Lord Granville observed, that “in truth they were usually determined by a committee of one member of the Board.” I cannot say what may have been the recent practice,—in anticipation of the abolition of the Board and the introduction of the single-seated principle by the late Act,—but up to May 1865, when I left the office, the directions of the Legislature had always been strictly complied with, and they provided that all questions, without exception, should be decided by a committee of two members of the Board. In the event of a difference of opinion, or other difficulty arising, the point was referred to the Board for its consideration.

I have shown that a single auditor cannot be expected to do the work with which he is entrusted honestly and efficiently; but I am able, from my own experience, to go a step further, and to say that he cannot do it at all. He cannot have time to read over all the queries which are sent from the office, and decide upon the answers that are returned; to settle the terms of every report, to carry on the correspondence, and to give the necessary directions upon every reference. Lord Granville observes, “that the head of the department will be assisted by inspectors, examiners of accounts, and assistant examiners, by whom all the business would be prepared for the eye of the chief.” But if the chief is blindly to confirm all that is brought before him—and he will not have time to do more—the decisions will be those of the inspectors and clerks, not those of the chief. If they are to be responsible (as Lord Granville's statement makes them), of what value is the patent of the Auditor General, and what becomes of his independence? These subordinate officers hold no patent offices; their salaries are not fixed by the Legislature. They are appointed by the Treasury; their salaries may be raised or lowered at the pleasure of the Treasury; the amount of their pensions, and their prospects in life, depend upon the Treasury; and yet they will virtually be doing the work of independent Commissioners of Audit, without their pay, their patents, or their responsibility.

The only business with which the Board of Audit was entrusted in 1806, was to examine the accounts of public accountants with reference to Treasury instructions; and yet it was, at that time, thought necessary to prevent the Treasury from fixing the amount of their salaries, from dismissing them from office, or from doing them any favour or disfavour on any pretext whatever. They were rendered wholly independent of any control, except that vested in both Houses of Parliament. Whereas, now that it has been thought advisable that all the
accounts

accounts of the departments of the State should be examined with reference to the directions of the Legislature, the Commissioners are swept away in favour of an Auditor General, who, as Lord Northbrook observed, "will be virtually the servant of the Treasury," and who is physically unable to do the work for which he is appointed, and must leave it to be done by subordinate officers. The position of those officers I have already described; and, as Lord Belper remarks, "they are subject to no responsibility in such matters, and have been appointed with a view to very different duties."

But whether an Auditor General is entitled to the confidence of the public or not, how can he inspire it? If he is a Whig, in what manner is he to report to Parliament on the accounts of the Government departments when the Tories are in office? If he is a Tory, how is he to do so when the Whigs are in? However great his courage, honesty, impartiality and intelligence, will he get credit for such virtues? Will there be no imputation on his motives? The more sedulously he performs his duty, the greater the number of objections he raises, the more it will become the interest of accountants to run him down. It is more difficult to impugn the motives of a Board. A Board may be charged with incapacity, but scarcely with corruption.

Yet, even with regard to capacity, the opinions and decisions of a Board, as Lord Belper maintained, are entitled to more weight than those of an individual. Lord Granville replied to this by saying that "the instances of the courts of law, where single Judges sat daily to decide most important judicial questions, was a sufficient answer to such an argument." If this means that the opinion of a single Judge carries greater weight than the collective opinions of several Judges sitting *in banco*, the answer of the noble Lord can hardly have been satisfactory to his own mind. When all the Judges of a Court concur, the public and the profession are ready to accept their decision as a conclusive declaration of the law; but when they differ, the right decision must still be considered as doubtful. So when several auditors are of one mind, the point on which they agree may be safely accepted, while any difference of opinion between them will necessarily have the desired effect of directing attention to those considerations which require further elucidation, before a final decision can be arrived at. When such a difference exists, moreover, it is important that the opinion of each Judge should be made public, in order to ascertain on which side lies the greater weight of capacity, experience, and knowledge.

It should be remembered that the Audit Office owes its existence to the admitted principle, that mankind is not to be trusted. It is not enough for the several accountants of the State to assert that their pecuniary transactions are in all respects correct, and that their character is above suspicion; they are, nevertheless, called upon to prove their honesty; and yet, in an office established upon this principle of suspicion, the public is called upon to place unlimited confidence in a chief, who has greater power and greater temptation and facility to misuse that power than any of the accountants whose accounts he has to check.

I come now to the question of the Assistant Comptroller and Auditor appointed by this Act. As the Bill was originally drawn, it was provided that the Board of Audit should gradually dwindle down, by the death or resignation of its present members, until its number was reduced to two. The Bill was referred to the consideration of the Select Committee of Public Accounts, who proposed that this change should not be contingent on death and resignation, but should take place at once; the retiring Commissioners receiving full superannuation allowances. Although no evidence was taken by the Committee as to the expediency of consolidating the Exchequer and Audit Departments it would seem that the Committee felt that the administrative machinery which suited the former was not altogether well adapted to the latter, inasmuch as, after sanctioning this consolidation under one chief, a Comptroller and Auditor General, they nevertheless provided that a second officer, under the title of Assistant Comptroller and Auditor, and whose independence was secured by a patent of appointment, should have co-ordinate authority with the Auditor General, in regard to the duty of reporting on the public accounts to the House of Commons. It appeared also that the Government was willing to concur in this arrangement; for, when the Bill was subsequently going through Committee in the House, the Secretary of the Treasury went a step further than the Select Committee, and, in accordance with a previous notice entered in the Votes,

made the following proposal: "If, in preparing such Report as aforesaid [*viz.* the Reports to Parliament], the Comptroller and Auditor General, and the Assistant Comptroller and Auditor are unable to agree in a joint Report, they shall prepare separate Reports." In the same vote paper, however, a notice of an opposite character appeared, to the effect that the words Assistant Comptroller and Auditor should be omitted from clauses 17, 18, and 22 of the Bill, thus destroying all concurrent jurisdiction of the Assistant Auditor. This counter proposal emanated from Mr. Edward Crauford, Member for the Ayr boroughs, who had not hitherto evinced any great interest in the reform of the system of public accountability. Nevertheless, his authority was at once acceded to; his proposal was adopted by the Government, and their own withdrawn; and at a late hour at night, or an early hour of the morning, I know not which—when such things attract the least attention and are most easily effected—this measure was silently and successfully carried through Committee. The result is that a patent place of 1,500 *l.* a year has been created, the holder of which has no duties to perform except that of representing the Comptroller and Auditor General in his absence; and yet his tenure of office is identical with that of the Comptroller and Auditor General and of the Judges of the land. He holds his office during good behaviour, his salary is fixed by Act of Parliament and not by the Treasury, and he cannot be removed from his post except on an Address from both Houses of Parliament. He possesses every security for the independent performance of his duties and the honest expression of his opinion; and the Act, which has been so careful to hedge him round with all these securities, provides that he shall perform no judicial act nor express any judicial opinion whatever.

The Bill, as it left the Committee on Public Accounts, contained, as I have shown, a recognition, though somewhat faintly expressed, of the principle involved in the old constitution of the Audit Board; but this last weak safeguard has been swept away; and, what is specially worthy of remark is, that although, during the absence of the chief of the office, all his executive functions as Comptroller General are to devolve upon the assistant, all his judicial functions as Auditor General are to remain unperformed, for the assistant is distinctly prohibited, even in the absence of the chief, from signing the reports to Parliament, or expressing any official opinion on the accompanying accounts. What provision, then, it may be asked, has been made for the presentation of the accounts, in the event of the illness of the Auditor General, at the time when the reports are due? None whatever. In such a case the House of Commons must be content to do without any report. The wisdom of such an enactment may well be doubted. Its logical consistency is less open to question; for, while the chief and sole auditor is placed in such a position that he must be something more than human to carry on the audit of the accounts of this great country in such a way as to command the confidence of the House of Commons and the public, the Assistant Auditor is placed in the position of having no duties to perform, which might not as well be performed by one of the existing clerks.

In appointing an Assistant Comptroller and Auditor, with this limited authority, it would seem as if it had been intended to follow the analogy of executive offices, and to consider him in the light of an Under Secretary of State. In executive offices the correct principle, no doubt, is to prevent the second in authority from being equal in command with the chief, in order to avoid public antagonism or divided responsibility. Accordingly an Assistant Comptroller of the Exchequer, or an Under Secretary of State, have never been endowed with a patent of appointment; and it is a manifest absurdity to give such a patent to an officer who, in the one branch of the Exchequer and Audit Department, as Assistant Comptroller, is obviously a subordinate, and in the other, as Assistant Auditor, has been left with nothing to do.

The truth is that the Audit Office has been sacrificed to the Exchequer; and this anomaly is the more strange, because on turning to the evidence taken before the Public Moneys Committee, it will be seen that the principal Treasury witnesses were of opinion that the Exchequer had become antiquated, was of no value whatever, and ought to be sacrificed to the Audit Office.

In dealing with the provision of the Act that the Auditors' Parliamentary Reports shall be laid before the House of Commons by the Treasury and not by himself, Lord Granville made the following observations:—"There could be no objection to the report going through the Treasury, instead of going direct to the House of Commons through the Board of Audit, as it would be impossible
for

for the Treasury to garble such a document. At all events, the matter was not of sufficient importance to be made the ground for endangering the Bill." My experience does not enable me to confirm the above statement, or to endorse the opinion by which it is followed; and I may observe that, when the security against such a contingency was certainly far greater than it can ever be under a single auditor, however conscientious, the Public Moneys Committee showed their foresight in attaching more importance to this subject than Lord Granville is disposed to do, for one of their recommendations was, "that the Audit Board should no longer transmit through the Treasury those accounts they were bound to lay before Parliament, but should communicate them direct."*

I have stated the reasons upon which my objections to the late changes are founded. If authority be required in support of the views I have thought it my duty to express, I believe it will be found that out of the present members of the expiring Board, with whom I have cordially acted for so many years, there is not one (although in a pecuniary point of view they all benefit by the Act in question) whose opinion is not opposed to its abolition. Of my former colleagues, from 1836 to 1865, including Mr. Larpent and Sir William Herries, successively chairmen of the Board; and also of our former secretaries, Mr. Mallet and Sir Richard Bromley, I can say with equal confidence that they all, without exception, would have entertained the same view as myself. Most of them, unfortunately, are now dead, and it may therefore be idle to appeal to them; but there is one expression of opinion now lying before me in the handwriting of Sir R. Bromley, which is so prophetic and so remarkable that I cannot refrain from quoting it. It consists of a note endorsed on a paper dated 1854, which was shown to him shortly before he left the Audit Office. The paper points out the importance of the independence, not only of the Commissioners of Audit, but also of their subordinate officers. The note referred to is written in pencil. After stating that "The Board may not do what the Treasury wish; their independence is not agreeable to the Treasury, as shown in this paper; an alteration in the head, in the Board itself, may be wished for," the note ends with these words—"An opportunity is given them. They have tired out the most useful members of the Board. They reconstruct the Board, and carry their plans by making the office a subordinate department of the Treasury. Its independence is gone, and its great usefulness also; and it ends in an Auditor General, with the means of jobbing; and some great public robbery and scandal will be the result."

These words are not the less sincere because the writer of them could not have anticipated that they would ever see the light; and I have the less hesitation in quoting them, inasmuch as they are the words of one who never concealed his opinions, who was always considered a high authority as an accountant and an auditor, and who shortened, if indeed he did not sacrifice, his life, by his devotion to his public duties, and to what he believed to be for the good of the service.

The authority of the mercantile community is founded on experience, and may be appealed to with equal confidence. "It seems strange," as Lord Belper remarked, "that when two auditors were considered necessary for the accounts of any Joint Stock Company and Charitable Institution throughout the country, the duty of superintending the audit of the public accounts of this great nation, and of deciding all questions relating to them, should be entrusted to a single person."

With respect to the press, which unfortunately has been nearly silent on this subject, one circumstance is worth noticing. The "Times" newspaper, in one of its leading articles of the 5th of April last, after passing encomiums on the "Exchequer and Audit Departments Bill," and on the Select Committee to which it was referred, ends with these words, "and as the Bill will probably be accepted with little discussion in the House of Commons, we may promise ourselves, at least, one good measure in 1866." And yet in the detailed and elaborate recapitulation of the proceedings and Acts of the Session of 1866,† extending over six columns, no allusion of any kind is made to "the one good measure."

Such

* The Committee consisted of the following Members:—Sir F. Baring, Mr. Williams, Mr. Bowyer, Mr. Hankey, Sir James Graham, Lord Stanley, Mr. Henley, Mr. Wilson, Mr. Ellice, Sir G. C. Lewis, Sir H. Willoughby, Mr. Hamilton.

† See "The Times" of the 10th of August.

Such an omission is significant. The Bill as it left the Committee on Public Accounts was highly praised; but the Bill as it passed the Legislature was altogether ignored.

If it should be said, that opposed to all these authorities stands the recorded opinion of the Legislature, as shown by the passing of the Bill, let it be remembered that no argument, good, bad, or indifferent, has been publicly adduced in the House of Commons, so far as can be learnt from the public press in favour of these changes; that, in all questions of principle between the Treasury and the auditors, the Select Committees on Public Moneys and Public Accounts respectively, from 1856 to 1865, adopted the views of the auditors; that in the debate in the House of Commons on the preliminary Bill, uniting the Exchequer with the Audit Office, at the close of the Session of 1865, all the members who took part in the debate, with one exception, expressed themselves more or less doubtfully as to the expediency of this union, and that the one exception was the late Chancellor of the Exchequer, by whom the measure was introduced. When it is also remembered that the late Sir F. Baring, whose attention to, and knowledge of, the subject is undisputed, in his last speech in the House of Commons, and in his two first and unfortunately also his last speeches in the House of Lords (as Lord Northbrook), after pointing out the importance of not impairing the efficiency of the Audit Office, and after stating other objections to the Bill, said that his "main objection to it was that the auditor appointed under it would be virtually the servant of the Treasury," I think it must be admitted that the weight of legislative authority in passing the Bill is sensibly diminished by the adverse opinions of those eminent persons, members of the Legislature, or others, to whom I have referred in the course of these pages, for they comprise nearly the whole of the public men who have given proof of any strong interest in the subject, or of any real knowledge of its principles.

The truth is that public accountability is not an inviting subject. Mr. Gladstone has seldom missed an opportunity of pointing out its dulness; and although such an assurance from so high a quarter was scarcely necessary, he has been taken at his word. The Legislature, the public, and the press have left the matter pretty much in the hands of the Treasury; and yet one of the professed objects of the Act was to supply an independent and trustworthy check over the Treasury itself.

The question of appropriation, however, is one which peculiarly belongs to the House of Commons. Hallam tells us* that "the great and fundamental principle, as it has long been justly considered, that the money voted by Parliament is appropriated, and can only be applied, to certain specified heads of expenditure, was introduced, as I before mentioned, in the reign of Charles II., and generally, though not in every instance, adopted by his Parliament. The unworthy House of Commons that sat in 1685, not content with a needless augmentation of the revenue, took credit with the King for not having appropriated their supplies. But from the Revolution it has been the invariable usage." Again, Hallam says, that "as early as the reign of Charles II. the House of Commons had been accustomed to the idea that they had something more to do than simply to grant money, without any security or provision for its application."†

This idea, however, was allowed to remain dormant, with few exceptions, from the time it was first promulgated until 1832, when Sir James Graham introduced and carried his measure for the Appropriation Audit by the Commissioners of Audit of the accounts of the Navy. It was still further acted upon in 1844 and 1846, in the case of the War Office accounts, and afterwards in regard to those of the Woods and Forests and Works departments; and by the late Act it is extended to Miscellaneous Services, and is made general for the whole accounts of the kingdom.

This principle, which has been thus repeatedly sanctioned by the Legislature, is admitted on all hands to be of the highest importance. Sir Stafford Northcote says that "the granting of money lays at the root of the functions of the House of Commons," and that . . . "when they (the House of Commons) were granting money, they were bound to require and to insist on, and

* See "Constitutional History," vol. 3, p. 159.

† Ibid., vol. 2, p. 482.

and to see that they got a security that the money granted by the House for the public service should be spent in the manner which the House intended it should be." This means, in other words, that the Legislature which lays down its directions in the Appropriation Acts, should be informed whether those directions have been complied with or not; that the great departments of the State should not be considered more trustworthy than any other public accountant; and that, by the publicity given to the public expenditure, the responsibility of the Government should be made not merely nominal but real.

The exclusive jurisdiction assigned by our Constitution to the House of Commons in granting supplies makes it their especial province to see that the machinery by means of which their controlling power is to be exercised is well adapted to its purpose. But by "the Exchequer and Audit Departments Act" of last Session; by the union of those two departments, by the abolition of the Board of Audit, and the substitution in its place of an Auditor General, the Audit Department, for every purpose in which the House of Commons, as the jealous guardian of the public purse, have a direct interest, will be altogether paralysed. Under the most favourable circumstances, the Act cannot furnish the House with any trustworthy security for an honest, capable, and independent audit of the public accounts; and, under unfavourable circumstances, the Audit and Exchequer Department will be the more readily transformed from an inconvenient check into an impenetrable screen, behind which every kind of irregularity and corruption will take root and prosper.

I have, &c.
(signed) *Edward Romilly.*

APPENDIX.

DEBATE in the HOUSE of LORDS on the EXCHEQUER and AUDIT DEPARTMENTS BILL.

Moved,—"That the House do now resolve itself into Committee."—(*Earl Granville.*)

Lord Belper rose to move the amendment of which he had given notice, that the Bill be referred to a Select Committee. He had stated some objections to the Bill on the second reading, and he could not consider the answer which he had then received as satisfactory. The Bill proposed an important change in the constitution of the Audit Board, and the principal question which their lordships had to consider was whether the duties of audit could be better performed by a Board, as hitherto, or by a single individual, as proposed by the Bill? The Lord President had referred to the constitution of other public departments as an authority for the present measure. But it must be remembered that those departments had been constituted for executive or administrative purposes, whereas the Audit Board possessed no executive powers, but was entirely a deliberative body; and it was important that this distinction should not be overlooked. He should endeavour to show,—first, that the duties of the Audit Board were such as could not be satisfactorily discharged by a single person; and second, that even were this possible, that person would not be in a position to exercise due control over other departments, and to resist the pressure which would be brought to bear upon him. He would shortly explain the nature of the duties of the Board. The examination of the public accounts was, in the first instance, intrusted to inspectors, with the assistance of clerks, whose duty it was to ascertain—first, that there was due previous authority for making every payment; and second, that there was a proper receipt or voucher for every payment when made. But questions of some difficulty and importance often arose in the performance of these duties. There might be doubts as to the construction of the Act of Parliament containing the authority for the payment; or, in cases where an ordinary voucher could not be produced, questions might arise as to the evidence of the payment which should be required; or, lastly, the payment might, on the face of it, appear to be so extravagant or improper as to require further explanation. In these, and all similar cases, the question was referred for the decision of the Board,—in ordinary cases to two of the Commissioners; but in all questions of difficulty or importance to the whole Board. The question was then fully considered and discussed, and the decision of the Board was given in writing, and was signed by the Commissioners. Under the Bill it was proposed that the whole of these duties should be transferred to one man—namely, the Auditor General; the Assistant Auditor being authorised to act only in the absence of the Auditor General. It would be for their lordships to consider how far it would be practicable for these duties to be performed by a single officer, who would thus be deprived of the advantage of consulting with colleagues equally responsible with himself, and of hearing the question thoroughly sifted and discussed by intelligent men of different views. He was assured by

those who must be best qualified to form an opinion on this subject, that it was impossible that these duties could be satisfactorily performed in such a manner. He might also refer to the report of the Committee of the House of Commons on Public Moneys, which sat a few years ago, and which inquired very fully into the duties of the Board of Audit. This committee made no recommendation for reducing the number of the Commissioners; but, on the contrary, it had been stated by the noble lord near him (Lord Northbrook), on the second reading of the Bill, who spoke with authority as Chairman of the Committee, that in the opinion of the Committee the Board would require to be strengthened, in case additional duties should be thrown upon it. If, therefore, he might thus assume that four Commissioners were not more than sufficient for the discharge of these duties at present, how were they to be satisfactorily performed by a single person? It was true that the Auditor General might get through his business by signing, after little inquiry, the papers which might be laid before him by the inspectors; but it would be for their lordships to consider how far it would be desirable that the decision of these important questions should be practically left to subordinate officers, who were subject to no responsibility in such matters, and who had been appointed with a view to very different duties. But assuming, for the sake of argument, that these duties could be satisfactorily performed by a single person, how could it be expected that any one man could resist the pressure that would be brought to bear upon him, or could act as an effective check and control on the Treasury, and other great public departments? When an important question has been fully discussed by four intelligent men, differing probably in their politics and characters of mind, and they have come to a unanimous decision, which has been recorded in writing, with their signatures attached to it, it must be difficult to set aside such a decision. The members of such a Board will be a check upon, and also a support to, each other in the performance of their unpopular duties. But how could any single person set himself in opposition to the Treasury on any such question? He might reasonably distrust his own opinion when he found it opposed by such an authority as the Treasury; and he would feel that it would not be likely to have weight either with Parliament or the public. If it was intended to make the Audit Department entirely subordinate to the Treasury, the Bill would, no doubt, have that effect; but if it was desired to uphold its independent jurisdiction, as a check and control on the Treasury and other departments, he believed that the Bill would be an entire failure. It was obvious, from the report of the Committee on Public Moneys, to which he had already referred, that the Committee had never contemplated the abolition of the Board; and he thought that he was justified in assuming that they would have been opposed to its abolition altogether. It was true that that measure had been approved by the Committee on Public Accounts, though on what grounds they had come to that conclusion did not appear. But even that Committee had never recommended a single auditor. The Bill, as reported by that Committee, contained provisions for the appointment of two auditors, under the names of Auditor General and Assistant Auditor, who were both to hold patent offices, and to possess co-ordinate jurisdiction; but the Bill had afterwards been altered in the House of Commons, so as to deprive the Assistant Auditor of all such powers, and to confine his functions to the representation of the Auditor General in his absence. It seemed strange that, when two auditors were considered necessary for the accounts of every joint-stock company and charitable institution throughout the country, the duty of superintending the audit of the public accounts of this great nation, and of deciding all questions relating to them, should be entrusted to a single person. Before he sat down he would briefly refer to other clauses of the Bill which confirmed him in his apprehension that it was intended to render the Audit Department subordinate to the Treasury. The Public Moneys Committee had spoken of the Audit Board as a great department of the State, which was responsible to Parliament alone, and they had accordingly recommended that the Board should communicate with Parliament direct. But by the Bill it is expressly enacted that they shall communicate with Parliament only through the Treasury. There are also various other clauses giving the Treasury the power of directing them, and interfering with them, in the performance of their duties. He thought it right also to call their lordships' attention to the fact, that by this Bill it was proposed to unite permanently the office of Comptroller of the Exchequer with that of Auditor General. The question of the union of these two offices had been very fully considered by the Committee on Public Moneys, who had come to a different conclusion. He thought, therefore, that the grounds upon which their decision was to be set aside ought to be explained. The question, however, to which he more particularly wished to call the attention of their lordships was that of the abolition of the Board of Audit. Previously to the establishment of that Board, the subject had been fully considered by Mr. Pitt and Mr. Huskisson, and the Bill for its establishment was carried by Lord Henry Petty 60 years ago. During that time the system was admitted to have worked well, and to have been a great improvement on the previous system; and he would be sorry to see the present Board abolished, unless it could be shown that a better tribunal would be substituted in its place. As it would be impossible to consider the details of such a Bill in the whole House, he proposed to refer the Bill to a Select Committee. He had been told that the alteration of the Bill by their lordships would be inconsistent with the privileges of the House of Commons. But if that should prove to be so, and if the Bill should be found in the Committee to be liable to the objections which he had stated, he was of opinion that it would be much better to withdraw the Bill altogether, and to introduce an amended measure hereafter.

In conclusion, he wished to state that he felt great reluctance in addressing their lordships on this subject, and that he had done so only under a strong sense of duty.

An Amendment *moved*, to leave out from the word ("That") to the end of the motion, and insert ("the Bill be referred to a Select Committee.")—(Lord Belper.)

Earl Granville said, he fully concurred with the noble Lord as to the importance of the subject, but he thought the arguments employed by the noble Lord were insufficient to convince their Lordships of the inexpediency of adopting the course he proposed. He had it from the highest authority in their Lordships' House, and in another place, that there was hardly any alteration they could make in the Bill which would not involve its rejection as an interference with the privileges of the other House. The Bill dealt with the audit of public accounts, and that was a function which belonged peculiarly and primarily to the House of Commons, by whom the provisions of the measure had been fully discussed at each of its various stages. It had also received consideration, he believed, at the hands of the Public Moneys Committee, composed of such men as Mr. Bouverie, Mr. Laing, Sir Stafford Northcote, Mr. Walpole, and other gentlemen, who had paid great attention to the subject. He thought, therefore, that if their lordships did deem it necessary to make any alterations in the measure, such as were likely to induce its rejection by the House of Commons, it was due to the other House that such alterations should be proposed and discussed where their opinions were heard, rather than they should be made in a Committee upstairs, where their decisions constituted the only information afforded to the public. There could be no objection to the report going through the Treasury, instead of going direct to the House of Commons through the Board of Audit, as it would be impossible for the Treasury to garble such a document. At all events, the matter was not of sufficient importance to be made the ground for endangering the Bill. Another question, of more importance, related to the proposal for the combination of the offices of the Comptroller of the Exchequer and the Board of Audit. The matter had been fully considered by the Public Moneys Committee, and, with the exception of Sir George Bowyer, scarcely anybody would agree with the noble Lord behind in the strong opinions he held upon the question. The weight of authority was decidedly against the separation. The other important point that was raised by the noble Lord was whether it was right that a single person, with an assistant, should be substituted for a Board. On this subject he must repeat the opinion he had expressed on the previous evening, namely, that where it was necessary that knowledge of a special and different character should be represented at the head of a department, such as the Admiralty or the Indian Department, a Board might possibly be desirable, though even that was a question on which different views might be entertained; but that whereas in the present case the duties to be performed, although difficult, were straightforward and uniform, they would be best discharged by an individual. From his own experience, and the experience of almost all with whom he had conferred on the subject, the responsibility of the office would be much more deeply felt when thrown upon one single individual than when shared by four, five, or six persons. The noble Lord said the other day that the duties of the Audit Board had been greatly increased of late, and that, therefore, an individual would not be capable of properly discharging them. It should not, however, be forgotten that the head of the department would be assisted by inspectors, examiners of accounts, and assistant examiners of accounts, by whom all the business would be prepared for the eye of the chief. The noble Earl (Earl Granville) said the other day that the difficult questions arising in the department were decided by a committee of either two or four members of the Board; but in truth they were usually determined by a committee of one member of the Board. But it was quite clear that when the business was brought up to a certain stage one competent man, assisted by a highly paid subordinate, could easily perform all the duties that would be required of him. The noble Lord (Lord Belper) had also suggested the possibility that if an individual were substituted for the Board, he might not be able to endure the pressure which would be periodically put upon him by the Treasury. The noble Lord had requested him to consult the officers of the Audit Board as to the pressure put upon that department in getting up the Report of the Public Accounts for Parliament. He had not spoken to those officers upon the subject, but he was authorised to state that the report was drawn up exclusively by two gentlemen connected with the department, one being Mr. Macaulay, who had written with so much ability upon the subject of finance, and the other being Mr. Vine, who was well known to be thoroughly conversant with the subject he had to deal with. Under these circumstances, the extra pressure would not be felt by the individual at the head of the department. The noble Lord further argued that the decisions of a Board carried more weight than did those of an individual: but surely the instances of the courts of law, where single judges sat daily to decide most important judicial questions, was a sufficient answer to such an argument. The House of Commons, whatever opinions they might formerly have entertained upon the subject, were now almost unanimously in favour of the Bill, and the Committee of the House, which had passed a resolution in favour of an amendment rather adverse to its principle, had since informed the Chancellor of the Exchequer that they now desired that the Bill should proceed in its present form. It had been suggested that the department should be under the control of two persons having equal authority; but if the business were to be properly conducted, it must be conducted by one responsible head. The Bill proposed to substitute for a Board a person of high position, who would receive a large salary, who would be responsible to Parliament for the manner in which

he performed his duties, and who would hold his office for life. He appealed to their Lordships whether it was desirable to send the Bill before a Select Committee after the opinion that had been expressed in its favour by the House of Commons.

Lord *Northbrook*, having stated objections to the details of the Bill, said, that his main objection to it was that the auditor appointed under the Bill would be virtually the servant of the Treasury, and would not have that control over the public expenditure which he ought to possess.

On Question, Whether the words proposed to be left out shall stand part of the motion? Resolved in the affirmative. Then the original motion was agreed to. House in Committee accordingly. Bill reported without amendment, and to be read 3^o on Monday next.

— No. 12. —

The Comptroller General of the Exchequer and Chairman of the Board of Audit to the Lords Commissioners of Her Majesty's Treasury.

My Lords,

Audit Office, 28 January 1867.

SINCE my observations on Mr. Macaulay's letter were laid before your Lordships on the 14th December last, another letter on the same subject, addressed to the Chancellor of the Exchequer by Mr. Romilly, the late Chairman of the Board of Audit, but bearing no date, has been published and brought to my notice. The points raised by Mr. Romilly are for the most part the same as those in Mr. Macaulay's letter, which have been already remarked upon by me, although Mr. Romilly goes much further in expressing an unqualified condemnation of those provisions of the Exchequer and Audit Act which relate to the consolidation and government of the two Departments. I consequently feel myself imperatively called upon to make some additional observations upon the whole subject, and I request permission to address them to your Lordships.

(See page 22.)

I may pass lightly over Mr. Romilly's preliminary objections as to the first point to which he adverts, the union of the office of the Comptroller General of the Exchequer with that of Auditor General. He alleges that the functions of the two offices are totally dissimilar and incompatible, the functions of the Exchequer being only executive, and those of the Audit Office entirely deliberative. This allegation has already, in the course of my remarks upon Mr. Macaulay's letter, been proved to be unfounded, and it has been shown that the highest Exchequer duty is eminently judicial, not less so than any audit duty, and that both departments are also charged with executive duties. Another allegation, that by the union of the Exchequer and Audit Departments, the Comptroller General of the Exchequer, being a public accountant, becomes the auditor of his own accounts, Mr. Romilly himself answers in the same page, by acknowledging that the Exchequer accounts have never been subjected to any independent or other audit. In making this admission, he must also have been aware that by the Treasury Minute of 4th August 1860, which was laid before Parliament, the Comptroller General of the Exchequer was declared to be *not* a public accountant, and consequently the Comptroller and Auditor General cannot be called upon to audit accounts, the examination of which by the Audit Department, the same Treasury Minute decided to be neither necessary nor desirable. It is not by such objections as these, which are easily met, that the value of so great a measure as the combination of the two great offices of check and control of the expenditure of the public moneys is to be tested. To all those who have well considered this important question, it must have become obvious that the practical failure of the preliminary control of the Exchequer over the public expenditure is attributable to the fact, that the power of the Exchequer ceases upon the money being issued from the Exchequer account at the Bank of England, whilst the examination of the accounts of the public expenditure at the Audit Office commences with a charge against the public accountant of the money received by him, and there is now no necessary connection between the Exchequer issues of public money, and the examination of the actual payments by public accountants subsequently made at the Audit Office. From the period of the extinction, in 1785, of the insufficient audit of the public expenditure by the Auditors of Imprest, up to

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the present time, and during the whole existence of the Board of Audit, the audit check has never taken up the broken thread of Exchequer control, nor, except to the limited extent of the Appropriation Audit, hitherto in operation, has Parliament or the public ever been informed how the public money has been applied in accordance with the trust conveyed by the Exchequer issues.

The union of the two departments, for the first time, provides the means of securing a continuous check and control over every transaction connected with the public moneys, from their original collection in all the various channels from the public, to their concentration at the Exchequer account at the Bank of England, and their dispersion to the great public accountants and others, by issues from the Exchequer, constituting by law the public expenditure, up to the final examination of the purposes to which the moneys so issued have been actually applied. All the results of this continuous control by the consolidated Departments are now to be reported, and certified to Parliament and to the public.

With reference to the Exchequer and Audit Act of last Session, Mr. Romilly emphatically states not only his opinion, but his conviction, from the experience of 30 years as a member of the Board, that, "if this measure is carried into practical effect, and remains in operation, it will not only be destructive to the independence and usefulness of the Department, and render nugatory all attempts to ensure the constitutional principle of appropriation, but will be productive of other evils, and the source of great corruption." He proceeds to state the grounds upon which this conviction is founded; and it is evident that his first and principal objection to the Exchequer and Audit Act, is the extinction of the Audit Board, and the substitution of a single responsible officer, the Comptroller and Auditor General. (See page 21.)

But in the very first page in which Mr. Romilly begins to state his objections, and draws attention to the original establishment of the Board of Audit, he is incorrect in the statement which he makes. He says that the Board of Audit was established in 1806, 60 years ago, to put an end to the scandal, confusion, and arrears of audit of the public accounts under the Auditors of Imprest. If Mr. Romilly had taken any pains to be accurate in his statements, he might have known that, in pursuance of the recommendation of the Commissioners of Public Accounts in their 13th Report, the office of Auditor of the Imprest was abolished in 1785, by the Act 25 Geo. III., c. 52, under which Act also the Board of Audit was first established. This slip in starting is of no great importance in itself, but it is not undeserving of notice in considering the weight to be attached to the allegations contained in the published letter of the late Chairman of the Board of Audit.

In stating his objections to the substitution of a single responsible chief for the Board of Audit, Mr. Romilly does not hesitate to say that, "It is as difficult for an Auditor General to go right as for the Chairman of an Audit Board to go wrong," unless, indeed, he is "a man of heroic virtue and surpassing intelligence, incapable of yielding to temptation placed in his way." The dangerous temptation he considers will arise, first, from the powers of auditors being exercised "more or less in private, and without the check of public opinion;" and, secondly, that from the Auditor General's unchecked power and influence over public accountants and public departments, "a large portion of the patronage of his own office, and some portion of the patronage of other offices too, may be at his disposal; and if he has any personal or political partialities, and who has not? he may gratify them to an extent limited only by his own discretion. For personal and private objects, the great Departments of the State will, to a great extent, be at his beck and bidding." (See page 27.)

It will be seen that the whole force of Mr. Romilly's argument rests upon the assumption of the powers of the Auditor General being exercised in private, and unchecked. Take away this basis, and all his fanciful superstructure falls to the ground.

I have already drawn attention in general terms (in my remarks on Mr. Macaulay's letter, page 4),* to the necessarily public character within his own department,

* The main object of substituting for the Board of Audit a single Chief with supreme authority in the Department, is to fix the whole responsibility of the due execution of all the duties upon one public officer. It tends also to insure definite and uniform decisions on questions requiring them,

department, of all the official acts of the Auditor General, and the weight of public "opinion within" the department which must influence all the decisions of the Chief. In order to complete the proof of the fallacy of Mr. Romilly's assumption, and to show more particularly the mode in which the internal public opinion now acts, and must continue to act under the new system, it appears necessary only to refer in detail to the existing practice of the department, and conduct of its business.

(See page 24.)

Mr. Romilly states "that what passes in the Board Room of the Audit Office takes place with closed doors, and that nothing can pass those doors except at the will and pleasure of the Auditors;" and after showing that the powers of the Auditors are great, he adds, "It is important that in the absence of public opinion out of doors there should be some public opinion within, and that the public opinion which is formed within the office by the discussions and decisions of the Board, composed of the several independent members, is a greater safeguard for the public than the conscience of any man, however courageous, intelligent, and upright he may be." The statement thus made is important, but having made it, it is to be regretted that Mr. Romilly did not go a step farther, and endeavour to explain to the Chancellor of the Exchequer in what manner "the discussions of a Board carried on with closed doors which nothing can pass but at the will and pleasure of the Auditors," can have the effect of evoking and stimulating that general "public opinion within the office" which I agree with him is not only salutary but desirable. That the decisions of the Board, recorded as they are in the books of the office, may or rather must have such an effect, cannot be denied; nor, I think, will it be disputed that the decisions of a single responsible chief must, in like manner, be followed by an equally healthy internal action. His decisions would certainly not be the less trustworthy because they would be given under the deepest sense of responsibility; under the knowledge, also, that they would be subjected to the strictest scrutiny by the most competent officers in his own department, and that if any wrong were committed, he alone would be called to account. He cannot shelter himself from the consequences of his own acts by resorting to the refuge which the impersonality of a Board so conveniently affords for nervous timidity, and over-sensitive irresponsibility.

(See pages 24 & 25.)

Mr. Romilly's references to the action of the Board of Audit would imply that they themselves take the initiative in the questions which they decide, and that being a "check upon each other," they have not the power, if they had the inclination (and an Auditor General, in his opinion, would have both), "of concealing what it is their duty to divulge," and of "hushing up and slurring over the question laid before them for consideration." There cannot be a more erroneous idea, and I am surprised that Mr. Romilly should give currency to it, than the notion that the Board takes the initiative in hunting out and bringing to light irregularities in the accounts which form the subject of their decision. On the contrary, as regards this part of the duties of the Audit Department, the attitude of the Board is strictly and properly passive. They are only moved to action when questions which have arisen out of irregularities discovered in the examination of the accounts by subordinate officers of the establishment, and which have not been decided by the Commissioner under whom they act, are submitted to the Board as a court of review or appeal. Indeed the decision of such questions forms but a very limited part of the business of the Board.

In order to show that such are the facts, I proceed to describe the practice of the department in the examination of accounts submitted for audit. Each account, when delivered, is, by the regulations of the office, placed in the hands of one of the several inspectors, whose duty it is to take a general view of the account to satisfy himself of its substantial accuracy. It is then referred for examination

nor is the advantage really lost of that deliberative and collective judgment which is considered to be afforded by a Board consisting of several members. In his decisions, as the responsible Chief of a great public Department, the Comptroller and Auditor General must be held to express, not merely his own individual and unaided judgment, but the well-considered and matured opinions of the Department which he represents, including the Assistant Comptroller and Auditor, and all the most experienced officers under him. These decisions are recorded in the books of the office, and are consequently known to the whole establishment, who constitute a sufficiently numerous and influential body to counteract any personal leaning which might possibly exist in the mind of the Chief, and bias his judgment.

examination to one or more examiners, who are bound by the rules of the department, specially laid down for their guidance, to take note of all irregularities, and to bring them under the notice of the inspector. All questions of a minor character are disposed of by the inspector (with whom, in fact, it rests to judge how far they are so, and what items he shall pass and allow), and those only of a more important nature, and involving a decision by a superior authority, are brought before the Commissioner under whom the inspector works. With very few exceptions, these questions are finally decided by the Commissioner, and such alone are referred for decision to the Board as may appear to him to require their deliberate consideration. The whole process, therefore, of examination and audit of the accounts, from the commencement to the close, is one of trust,—of trust by the Board in the Commissioner, of trust by the Commissioner in the Inspector, and again, in his turn, of trust by the Inspector in the Examiners employed under him. It is obvious, therefore, that much, if not everything, depends upon the vigilance, capacity, and sense of duty displayed by the subordinate officers, to whom it is entrusted to bring every point of importance to the knowledge of the Commissioner. Without the diligent and faithful discharge of this duty by the subordinate officers, the knowledge of the Commissioner would be imperfect, and that of the Board still more so.

Your Lordships will perceive that I have drawn attention to the present practice of questions being decided by a single Commissioner.

Referring to an observation by Lord Granville, that difficult questions arising in the Department were in truth usually determined by one Member of the Board, Mr. Romilly states that up to the time he left the office “the directions of the Legislature had always been strictly complied with, and they provided that all questions, without exception, should be decided by a Committee of two members of the Board.” The inference here clearly intended to be conveyed is that the present Chairman had, in disregard of the obligations imposed upon him by statute, given his sanction to the infringement of an express enactment, which had always been strictly observed by his predecessors, including Mr. Romilly.

See page 28.

The statement, however, shows a want of accuracy which, to say the least, is remarkable in one who had served for 30 years in a responsible position in the Audit Office, and has now undertaken the task of imparting to the public his opinions as to how its duties should be performed, founded on his lengthened experience and superior knowledge. The directions referred to by Mr. Romilly, so far from being those of the Legislature, were simply regulations laid down by the Treasury for conducting the business of the Audit Office, and were, therefore, subject to alteration from time to time by the same authority.

No sooner had Mr. Romilly quitted office than a self-reforming spirit (very unusual in corporate bodies) seized hold of those of his former colleagues who still remained at the Board. Two of them were Commissioners of older experience than himself, and the other a gentleman whose opinions, from his having previously acted as Secretary to the Board for several years, are entitled to a weight and consideration scarcely inferior to those of his former chief.

I joined the Board, which is composed of four members, on the 8th of May, 1865, with a pre-determination to walk warily, and at first starting, at least, neither to suggest nor to advocate any changes that might tend to wound the susceptibilities or offend the prejudices of my colleagues; accustomed as they had been to a system which in their judgment might seem the best that could be devised for the efficient conduct of the business of the department they had so long administered. To my surprise, however, I found that those who, I imagined, might be too strongly attached to the existing system to listen to proposals of reform, if they emanated from me, at all events before I had gained sufficient experience to justify me in suggesting them, were themselves the most eager for the immediate introduction of changes which were calculated to have a very important bearing, not only upon the system of conducting the business, but upon the constitution of the Board itself.

On the forenoon of the day on which I assumed the chair, Mr. Macaulay represented to me that the work of the office would be more satisfactorily done if the existing practice of imposing upon two Commissioners, sitting in Committee, duties that could be as easily performed by one, were dispensed with, and power were given to a single Commissioner to decide questions on his own sole authority. He further suggested that all the accounts having reference to the appropriation

audit of the grants of Parliament, which had been previously divided between two Committees, each of two Commissioners, should be placed under a single Commissioner only. He also proposed that the business assigned to the Inspector in charge of the naval and military accounts, by much the most important portion of the duties of the department, and which had theretofore been conducted under the direct superintendence of the Chairman and the Board, should be placed under the same Commissioner; in fact, assigned to Mr. Macaulay himself.

With the advice and guidance of a colleague of so much experience, I felt bound to give my concurrence to the proposed alterations. Accordingly a Minute carrying out Mr. Macaulay's recommendations was drafted, and on the same day submitted to and unanimously passed by the Board. The only authority which was still required to give validity to these important reforms, involving as they did material alterations in principle from the regulations previously in force, was that of the Treasury, who alone were empowered by statute to establish and alter from time to time the rules under which the Board of Audit should conduct its business. A representation was, therefore, made to the Treasury Board on the subject, and its sanction was obtained to the alterations recommended by the Board of Audit. So important, however, did it appear to the Board that no delay should take place in making these alterations in the conduct of the business of the department, that they did not wait for the sanction of the Treasury; and in their Minute of 8th May 1865 they ordered the alterations to be acted on from that day, in anticipation of the approval of the Treasury.

(See page 28.)

It will thus be seen that the credit of originating "the introduction of the single-seated principle, in anticipation of the abolition of the Board," fairly belongs to Mr. Macaulay, and I have no doubt that he will be the first to bear testimony to the efficiency of the work done by a single Commissioner, untrammelled, as compared with that under the former regulation, although it seems still to be held in such veneration by Mr. Romilly.

But, notwithstanding the boasted advantages of the deliberate character of decisions by a committee of two Commissioners, the truth is, as I have been informed, that there was no such deliberation or consultation between them. It had not for some years, in fact since the reduction of the Board to four members in 1860, been the practice for the two Commissioners to act together; each Commissioner sat in his own room, and usually, as a matter of form, the second Commissioner confirmed the decision of the first by adding his signature. Sometimes, however, it was not so, and the second Commissioner thought it his duty to go through the case a second time. Practically, therefore, the regulation proved to be either useless or obstructive of the business of the department.

By the former practice, when the two Commissioners differed, they were bound to refer the question at issue to the decision of the Board. By the present practice, when the Commissioner and the Inspector who submits the question to him differ, the Commissioner is required in like manner to bring it under the consideration of the Board—in either case the appellate jurisdiction of the Board remaining the same. So smoothly, however, has the present system worked, that, as regards references or appeals from the single Commissioner, the Board has practically had little or nothing to decide. This must be acknowledged when I state to your Lordships that, in point of fact, half-an-hour a day suffices for the transaction of all the business that actually comes before the Board; and even of this short period of time, a very insignificant proportion is taken up in the consideration and decision of references or appeals submitted by the Commissioner who may have been charged with the supervision of the account to which they relate.

By the substitution of the Assistant Comptroller and Auditor for the Commissioner, the business of the office will continue to be conducted upon the same system, under the Exchequer and Audit Act, with this difference only, that references or appeals on difficult questions, when they arise, will be decided by the single responsible chief, instead of the majority of a Board of four members, or the casting vote of the chairman.

Mr. Romilly has said perhaps as much as can be said in favour of the administration of an Audit Department by a Board. He represents a Board as affording all the safeguards and securities which are not only needful, but which
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the public can require, and its members as being a check and control upon, and support to, each other. While I concur in these general conclusions, I must demur to his statement "that the Chairman of a Board can never be placed in the difficult position of an Auditor General; he is not exposed to temptation; he possesses no dangerous power"—and cannot go wrong if he would. On the contrary, there are circumstances under which an unscrupulous chairman may acquire and exercise, with greater immunity, powers as excessive and dangerous as any that could be assumed by a single responsible chief, however corrupt. (See page 26.)

All experience proves that a chairman of a Board, if he be a man of strong will, may stamp that will upon his colleagues—he may gain an ascendancy over them, and obtain their unlimited confidence, especially if the Board be composed of a small conclave of three or four members, sitting, as Mr. Romilly says, "with closed doors." He may, in fact, render himself supreme, and exercise all the authority of supremacy without its responsibilities, the Board serving all the while, if the chairman should be tempted to deviate from the path of rectitude, as the convenient "screen" to conceal the master hand which really directs their operations and sets the seal to their decisions. But, although such a misuse of power is possible, but very unlikely, would it on that account be desirable to multiply checks upon the action of a chief of a public department, and thus directly interfere with the useful exercise of his functions?

In the case of the Audit Board, Mr. Romilly lays stress on the fact "that if a chairman, under any pressure from external sources, is disposed to deviate from the straight path," any Commissioner of Audit "can, if he thinks fit, even in opposition to a majority of the Board, express his views and make them known officially," and adds, "as a guarantee for the honesty of the Board, such a power is invaluable." But is there any reason why the Assistant Auditor, holding a responsible position with a patent of appointment and a high salary, should not take the same course under similar circumstances? Nay, as he will have no other colleague to share his responsibility, would it not be doubly incumbent upon him so to act, were it only to avoid the charge of complicity in the wrongful acts of his chief? (See page 24.)

It is evident that, in Mr. Romilly's opinion, the Board over which he presided was, as nearly as possible, if not altogether, a completely efficient instrument for good. That such was not the opinion of his colleagues is shown by the alacrity with which they introduced the changes to which I have drawn attention. I have also shown that a Board may, if it think fit, to a great extent delegate its powers, surrender its authority, and curtail its responsibilities, "without check, hindrance, or publicity."

Let me add that, while I can only partially claim credit, more justly due to my colleagues, for the introduction of the changes made on the first day of my assuming the chair, I accept the full responsibility of them. They may be changes which my predecessor would have disapproved, but experience has shown that they were not prematurely introduced, and that they have proved of decided benefit to the public service.

Since I have presided at the Audit Board several other important improvements have been introduced. The business of the office has been simplified and facilitated, and, whilst the work done in the department has sensibly increased, discussions at the Board have been reduced to a minimum. That the knowledge of these beneficial changes should have disturbed the equanimity of some who were wedded to the old system, and for years accustomed to move in the same groove, is perhaps not to be wondered at. Looking, however, at the whole question from a practical rather than an ideal point of view, it is my wish and intention to persevere in the course which recent experience has shown to be attended with such good results, and, so far as lies within my capabilities and powers, to make the Audit Office in all respects a thoroughly efficient public department.

I have already admitted that much may be said in favour of the administration of the Audit Department by a Board, although, as I stated in my evidence before the Select Committee of Public Accounts last Session, I should strongly object to a Board unless composed of an equal number of members, not less than four, with a second or casting vote to the chairman, a controlling power now properly vested in him. But I contend that between the choice of a Board

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and a single responsible chief there lies no middle course. On the principle of co-ordinate authority with my assistant, I could not undertake the responsibility of conducting the business of the department, nor can I believe that Mr. Romilly himself can intend to argue seriously in favour of co-ordinate jurisdiction to be exercised by two entirely independent public officers. If he does so argue, then, in either case, whether they be men of "heroic virtue and surpassing intelligence," or endowed only with the humbler qualities which Mr. Romilly considers to be "all-sufficient" for the Chairman of a Board of Audit, I will venture to assert that, if the two officers should be actuated by a conscientious sense of duty, all the inconveniences and evils which I have already, in my letter of the 14th December last, endeavoured to impress upon your Lordships, would result from differences of opinion that could not fail to arise between them.

(See page 27.)

Before quitting this part of the subject, I may refer to the fact that Mr. Romilly takes up the old cry of alarm raised 33 years ago when the office of Comptroller General of the Exchequer was created, that "one man could not resist the pressure that would be brought to bear upon him, or could act as an effective check and control on the Treasury and other Government departments." The very same argument was then urged, was refuted, and over-ruled in Parliament, and has since been effectually disproved by the sterner logic of facts. What irresistible pressure has been really brought to bear upon the Comptroller General during these many years? In the important questions which have arisen during this period between the Treasury and Exchequer, did he ever show any want of moral courage or ability to vindicate his opinions and maintain his authority? If it be necessary, indeed, that the Comptroller and Auditor General should upon any occasion seek aid or counsel to guide his opinions and strengthen his judgment, the same course will be open to him as has been frequently followed by his predecessors at the head of the Exchequer, to ask and obtain the opinion of the law officers of the Crown in any difficult question of law that may arise.

(See page 25.)

I may also refer to a suggestion made to me last year in a letter from one of the highest Parliamentary authorities, which appears to me well worthy of consideration: that the Comptroller and Auditor General should be empowered to confer with a Council composed of such high authorities as the Speaker of the House of Commons, a Baron of the Exchequer, an Equity Judge, and the Deputy Speaker. The existence of such a power, even if it were not found necessary to exercise it, would have the additional advantage that there would be no longer a question of the ability of the Comptroller and Auditor General to resist any pressure that it might be feared would be brought to bear upon him by the Treasury or other great public departments, in the discharge of the important duties entrusted to him, and confidence would be given to Parliament and the public that the great object of establishing an effectual check and control over the expenditure of the public moneys would be fully accomplished.

Whilst, on the one hand, Mr. Romilly describes the Auditor General as possessing all the elements of independence, with unlimited and unchecked power, on the other he represents him as being "virtually the servant of the Treasury"—unable, therefore, to exercise his own free will, or to vindicate his own opinions and authority. Both statements cannot be well founded, and, in endeavouring to prove too much, Mr. Romilly, has, in fact, proved nothing. Whatever may be thought of the independence and powers of the Comptroller and Auditor General, be they greater or less than they should be, it is quite certain that the powers of the Treasury over the Audit Department are greatly lessened by the recent Act.

The Treasury can no longer lay down rules and regulations for the conduct of the internal business of the Audit Department. This power is now vested in the Auditor General.

The sanction of the Treasury for the promotion, suspension, and dismissal of Audit Officers is also taken away, and the Auditor General constituted the supreme head in this as in other matters in his own office.

The power of the Treasury to charge the Audit Department with the examination of accounts not relating to Imperial funds is restrained, and every exercise of this power is now to be brought directly under the view of Parliament.

The "declaration" of audited accounts before the Chancellor of the Exchequer is

is now to be dispensed with, and the accounts are to be finally passed by the sole authority of the Auditor General.

The accounts of expenditure of all Parliamentary grants for the miscellaneous Civil Services heretofore audited by the Treasury, or under its authority, will for the future be examined and audited by the Auditor General on behalf of, and under regulations laid down by, the House of Commons.

The head of the Audit Department is for the first time directly recognised as a functionary of the House of Commons charged with the duties of control over the application of the public moneys by the Executive Government, and a latitude is afforded to him in reporting his opinions to Parliament, such as had not been previously accorded to the Board of Audit.

Besides, these safeguards the Auditor General will be brought into immediate relations with the Select Committee of Public Accounts, and will thus be enabled to explain in fuller detail all those points connected with the appropriation of the public grants upon which he may think it desirable that Parliament should have further information.

It must be manifest to your Lordships from the instances thus enumerated that just in proportion as the Audit Department has been strengthened, in the same proportion the influence of the Treasury as hitherto exercised in relation to the Audit Department has been weakened.

Having claimed for the Audit Board almost complete exemption from improper solicitations and even from "indiscreet suggestions," Mr. Romilly proceeds to show that, in the case of an Auditor General, there is no motive too mean to influence his judgment and to shape his conduct in the discharge of his all-important public duties. He does not consider it sufficient to state that the Auditor General will perform his business "in his private room," with only a single subordinate officer, but that both will have an interest in settling it, not well, but "promptly." Laxity in the discharge of his duty will in all probability be the rule of his conduct, if not his besetting sin, simply because, when questions which are difficult are brought up for his decision, "he must take upon himself individually a vast amount of trouble, and be peculiarly careful to avoid falling into error." He can only do his duty by being "prepared for and indifferent to the controversy and the criticisms to which he would have to submit;" and he knows also that "if he declines to take trouble, and incur odium, no one will be a bit the wiser." When bent on the evasion of his obvious, but "unpopular duties," he will draw into his meshes even his subordinate. The latter will not be "very pertinacious in insisting on his view of the question," "still less will he venture to remonstrate, however much he may "differ from the conclusion arrived at. His lips are sealed."

Nor will this be the only evil incident upon the appointment of an Auditor General. He will not be able to resist the frowns of the heads of the great State Departments; and knowing this, he will be peculiarly prone to listen to those allurements which will be all-powerful to entice him from the path of duty. His command over the patronage of the Government, whose manipulation of the public money he is set up to control, "will only be limited by his discretion." Nay, more; so low will he sink in the scale of morality that the time will come when it will be no longer necessary for the chiefs of departments themselves to resort to means to deaden his conscience and sap his integrity, "at least they need have no official cognizance of it." Why should they run the risk of detection? They know better! Have they not instruments under them to do the work which "savours of corruption," and to do it better than themselves? "Subordinate officers do the routine work." "Their province is," "to prevent by every means in their power inconvenient questions being raised," and it is a duty which Mr. Romilly candidly admits "they conscientiously perform."

Such is the bill of indictment which Mr. Romilly does not disdain to bring against the officer who may act in the capacity of Auditor General. No matter what may be his antecedents; he may be remarkable for ability; he may be most acute in business; he may be unimpeachable in character; he may be hedged in with all the independence necessary for the honest discharge of his duties which an Act of Parliament can provide—high position, considerable salary, and a patent of appointment;—all these are, in his judgment, vain and powerless against the all-absorbing influences ever put in action by all the officers of the Crown, great and small, to engulf him in the vortex of corruption.

(See page 33.)

Is this a picture which is truly descriptive, or, under the most "unfavourable circumstances," ever likely to be realized in the case of any officer who may be selected by the Crown to fill one of the highest and most responsible positions in the country? If Mr. Romilly believes it, any attempt to dispossess his mind of the illusion would be hopeless. If he does not, why has he issued to the public such a tissue of improbabilities, inconsistencies, and discrepancies as his letter contains in every paragraph alluding to the office of Auditor General? Referring to the overbearing influence of Cabinet Ministers, of whom he seems to have a very sensitive dread, Mr. Romilly represents that an Auditor General cannot discharge his duties with fidelity, because "he well knows that he will raise a hornet's nest about his ears;" and he adds, "that no Auditor General can suppose that a very strict and rigid performance of his duties is calculated to raise him in the favour of his powerful superiors." If Mr. Romilly had carefully read the Exchequer and Audit Act, he might have found that, as respects his duties of control over the Executive in the appropriation of the public grants, an Auditor General owes no allegiance to any "powerful superiors" outside of the walls of the House of Commons. He has nothing to fear and nothing to expect from any "Cabinet Minister." The Act constitutes him, in truth, as I have stated, the officer of the House of Commons, and holds him responsible to Parliament alone. As such, if any improper influence such as Mr. Romilly apprehends should be brought to bear upon him, it is to the Committee of Public Accounts that the Auditor General could turn to invoke support and strengthen his position against such influences. On the other hand, if he should be weak enough to yield to temptation, it is before the same Committee that he may be arraigned and exposed by the Assistant Comptroller and Auditor, himself an independent officer of high position, and by the subordinate officers in his own department. In short, all these officers will be a support to him in his path of duty, and a check upon him if he should be tempted to deviate from it.

(See page 26.)

(See page 25.)

In his argument of the irresistible pressure to be brought to bear upon the Comptroller and Auditor General by the Treasury and other great departments, Mr. Romilly appears to consider a remark by Lord Granville that any external pressure might be made to act upon the subordinate officers of the Audit Department, and could not be felt by the chief, as "so extraordinary" that he cannot but believe the words to be misreported. It is surprising that his long experience in the department did not lead him to the inevitable conclusion that any external influence or "moral pressure" (whatever that may mean), to be effectual, must be brought to bear upon the subordinate officers, who have so much in their power, and not on the head of the department, whose knowledge of the details of the accounts must necessarily be limited, and dependent on the fidelity of those under him. I would ask, how could a Board have any better means of controlling such influence or pressure on the subordinate officers than a single chief can have?

(See page 28.)

I do not suppose that any real apprehension exists of the employment of such improper external influence to entice these officers from the strict line of their duty. If it was ever resorted to, and Mr. Romilly is "ready to bear testimony to the effect that it has been very rarely exercised," the risk must now be greatly diminished, as he himself might have seen, had he really understood the Act which he so unhesitatingly condemns. By the Exchequer and Audit Act, the subordinate officers are secured against any arbitrary interference of the Executive Government; their "salaries" will be fixed by Order in Council, and not "raised or lowered at the pleasure of the Treasury;" and "their prospects in life" will no longer "depend upon the Treasury." It may fairly be anticipated that having in future to look only to their chief for promotion, they will be stimulated to increased diligence in the discharge of their duties, and the more so as they will know that the Comptroller and Auditor General will thereby be enabled to exercise with augmented power and efficiency the responsible functions entrusted to him.

(Ditto.)

But not content with representing the moral incapacity of an Auditor General to resist temptation placed in his way, Mr. Romilly follows up his argument, and asserts that "a single auditor cannot be expected to do the work with which he is entrusted, *honestly and efficiently*;" nay, more, that "he is able, from his own experience, to go a step further, and to say that he cannot do it at all." To that assertion I oppose this fact; that, under the present regulations,

tions, the greater part of the most important duties falling to the Board of Audit is performed by a single individual Commissioner, and never was it more efficiently and conscientiously performed.

Throughout the whole of his argument bearing upon this point, Mr. Romilly assumes that the entire duties now done by the four Commissioners will fall exclusively on the Auditor General. He studiously ignores the fact that the Exchequer and Audit Act provides the Auditor General with an assistant; or, if he notices it, he insists, in spite of every reasonable conclusion to the contrary, that that officer will have "nothing to do." An assistant with nothing to do would certainly be an anomaly, or, to use Mr. Romilly's more expressive phrase, "a manifest absurdity." I cannot suppose that any gentleman accepting the appointment would contend that, though an assistant, he would not be bound to perform the duties of the office, but may draw its pay. From the position and salary of that officer, I cannot but believe that none other will be appointed Assistant Comptroller and Auditor but a person of acknowledged experience and ability, in no respect inferior to any single Commissioner. (See page 30.)

But I need not further enlarge on the subject of the office and functions of the Assistant Comptroller and Auditor, and the advantages of its independent tenure by patent, as I have so fully dwelt upon them in my remarks upon Mr. Macaulay's letter.

Following Lord Belper, Mr. Romilly endeavours to illustrate what a great Parliamentary Department of Audit should be, by referring to the example of Joint Stock Companies, whose accounts, it is alleged, are audited under the superintendence of two auditors. Even if it were the invariable practice, which it is not, to employ two auditors, a very superficial acquaintance with the subject would have sufficed to show how very slight is the analogy between the two cases. Unlike the Comptroller and Auditor General, company auditors, who are generally private persons acting in a quasi-public capacity, are not charged with the administration of the duties of a great public department, or responsible for its discipline and good government. Their functions do not extend much, if at all, beyond the duty of certifying to the correctness of the figures and accounts laid before them, under the respective heads of capital and income; and in no other respect have they any duties, powers, or responsibilities, whether of a judicial or administrative character, or in the nature of control or check upon the Executive, correlative with those to be imposed upon, and daily exercised by, the Comptroller and Auditor General. Nor would a difference of opinion between the two company auditors be attended with any serious inconvenience, beyond the narrow limits within which their powers are restricted. It is scarcely necessary to refer to the disclosures that have of late years been made with respect to the accounts of railway and other joint stock companies, in order to convince any reasonable man of the mistake of holding up their auditors as models of those who should "superintend the accounts of this great nation." A much closer analogy, however, might have been found in the case of the audit of several other accounts of the receipts and expenditure of moneys by public departments, which do not come under the cognizance of the Audit Office. Abstracts of such accounts are required by statute to be submitted to Parliament, after having been examined and *certified by a single independent auditor*. (See page 31.)

Mr. Romilly is of opinion that the duty of laying the Auditor's Parliamentary Reports before the House of Commons should not be entrusted to the Treasury, but be performed by the Auditor General himself. He conveys the imputation, founded on his own experience, though he adduces no proof in support of it, that the Treasury would be but too well inclined "to garble such documents," and observes, "that when the security against such a contingency was certainly far greater than it can ever be under a single auditor, however conscientious, the Public Moneys Committee showed their foresight in attaching more importance to this subject than Lord Granville is disposed to do." He evidently labours under the impression that as respects the presentation of the reports to Parliament, the powers of the Treasury will remain as they are now. If he had been as careful in reading the Act as he has been eager in condemning its provisions, he might have seen that "if the Treasury shall not within the time prescribed by the Act" (not later than a week after the meeting of Parliament) "present to the House of Commons any Report made by the Comptroller and Auditor General on any of the appropriation accounts, or on the accounts (See pages 30 and 31.) Exchequer and Audit Act, sec. 32.

accounts of issues for the Consolidated Fund services, the Comptroller and Auditor General shall forthwith present such Report."

(See pages 29
and 32.)

In support of his own general condemnation of the Exchequer and Audit Act, Mr. Romilly has also quoted the authority of the late Lord Northbrook, and dwells upon a single expression which fell from him in the course of a speech not fully reported. As I had, at his own request, the honour of conferring with that lamented statesman on the forenoon of the day on which the speech referred to was made, I can unhesitatingly assert that although he considered it inexpedient that any alteration should be made in the Board, as then constituted, which he held to be a more efficient instrument for conducting the business of an Audit Department than that proposed by the Government, he emphatically assured me that on mature reflection he had come to the conclusion that if the principle of administration by a Board were given up, it would be both unwise and impracticable to grant co-ordinate functions to two chief officers; and that, in opposing the Bill, he should be specially careful not to commit himself to an opinion that might lead to an inference contrary to that conclusion. I saw him again after his objections had been stated in the House of Lords, where I had been present; and he expressed the hope that although he had spoken, as he felt, strongly against the extensive powers reserved to the Treasury in the Bill, he had said nothing which was inconsistent with the opinions he had previously communicated to me.

(See page 22.)

Mr. Romilly commends the speech made by Lord Belper on the second reading of the Exchequer and Audit Bill in the House of Lords. I concur in his eulogy. With the information supplied to him, Lord Belper made as effective a speech as he could make, under the circumstances. Its defect, however, was that it was applicable not to the system of conducting the business in the Audit Office then in actual operation, but to that which, as I have shown, had passed away on Mr. Romilly's relinquishment of office.

Lord Granville, on the other hand, in a speech which was meagrely and inaccurately reported, but which produced its effect in the House, detailed the existing system of conducting the business of the Audit Department, and showed that, practically as well as in principle, it was to a great extent embodied in the Bill. Hence, and not simply because any interference with the privileges of the House of Commons would have endangered its passing, the opposition to the Bill proved nugatory. I apprehend that after the impression created by Lord Belper's speech, the Upper House would scarcely have passed a bad and dangerous measure, if the objections urged against it had not been fully met by Lord Granville's reply. Mr. Romilly was not, as I believe, present when the debate took place; I was, and am therefore able to speak from actual knowledge of what passed on the occasion.

(See page 21.)

In commenting upon a statement made by Lord Granville in the speech referred to, that the provisions of the measure had been fully discussed in the House of Commons at each of its various stages, and that it had received consideration, he believed, at the hands of the Public Accounts Committee in the House of Commons, Mr. Romilly remarks: "From what quarter Lord Granville derived his information, he did not state, but it could not have been from the ordinary sources open to the public;" and "the Bill itself scarcely attracted more public attention than any Turnpike or Railway Bill that ever received the Royal Assent." Lord Granville's statement, as I may venture to assure your Lordships on good information, was nevertheless correct.

(See page 32.)

It is true that, as regards the published reports, whatever was said on the subject of the Bill was disposed of in a few and somewhat incoherent paragraphs; but it does not follow that because the reports were meagre, the measure, which had received the closest attention of the Select Committee on Public Accounts, as well as of the Government and the Departments concerned, for several months, therefore passed through the House *sub silentio*. Mr. Romilly might have found a reason for this reticence on the part of the public prints when reporting the proceedings, in a statement which he himself makes further on in his letter: "The truth is, that public accountability is not an inviting subject." He might also have found sufficient cause for no protracted discussions arising in the House upon the measure, in the fact of the whole subject having been already thoroughly examined in its fullest details by the Committees of Public Moneys and Public Accounts, whose proceedings were duly reported to Parliament.

Mr. Romilly

Mr. Romilly complains of the indifference of the Legislature to the subject; but, nevertheless, he is very sensitive of any interest shown in the measure by an independent Member of Parliament. He sneers at Mr. Craufurd, the Member for the Ayr Boroughs, because, in the exercise of his public responsibility, he had ventured to entertain an opinion of his own upon a simple abstract question of principle, namely, whether two functionaries with co-ordinate authority could satisfactorily act together, a principle the decision of which might fairly be considered within the reach of any man of ordinary capacity and knowledge of business. In Mr. Romilly's opinion, however, nothing short of an apprenticeship in the department of "Public Accountability" could have qualified the Member for the Ayr Boroughs to submit to the House any proposition of his own relating to the Audit Office. (See page 30.)

It would appear that Mr. Romilly doles out but scant justice to the officers of the department with which he was so long connected. Suspicious of all officers of public departments of every grade, including even the higher officers of the Government, and evidently deeply impressed with the conviction of their proneness to be influenced by less praiseworthy motives than a sense of duty, he has not scrupled to extend these feelings of suspicion to those who were once his own subordinate officers. I can only say for myself that, while I agree with Mr. Romilly that the duty of auditors is to detect—and, by detection and its deterrent effects, to prevent the misapplication of public money, whatever official experience I have had has convinced me that neither the duties of the Audit Office, nor those of any other public department, can be satisfactorily discharged except on the basis of a just confidence on the part of the chief in the honesty of purpose and fidelity of the subordinate officers upon whom he must depend. I will further venture to add that, with rare exceptions, a high sense of duty is, in truth, eminently characteristic of the whole body of public servants.

With respect to the anticipated "irregularities and corruptions" which Mr. Romilly prognosticates will "take root and prosper" behind the "impenetrable screen" that he so elaborately sets up in "the Exchequer and Audit Department," I appeal to the "common sense, common honesty, and common judgment" of every one who has given unbiassed consideration to the subject, whether such bugbears as these can be accepted as valid arguments against a measure which was so carefully prepared and considered as the Exchequer and Audit Act. As that portion of the Act which relates to the appropriation audit of the grants of Parliament has been claimed by Mr. Macaulay, himself an acknowledged authority in such matters, "as emphatically his own work," I am sure that he will not endorse the opinion so confidently expressed by his late chief, that "the Act cannot furnish the House of Commons with any trustworthy security for an honest, capable, and independent audit of the Public Accounts," or that "the Audit Department, for every purpose in which the House of Commons, as the jealous guardian of the public purse, have a direct interest, will be altogether paralyzed." (See page 33.) (See page 27.)

On the contrary, notwithstanding the apprehensions which disturb Mr. Romilly's mind, and which his letter is calculated to excite also in the minds of those little acquainted with the subject on which he writes, I venture, as the head and representative of the Audit Department, confidently to affirm that the Exchequer and Audit Act *does* furnish both Parliament and the public with more ample securities and safeguards for a thorough and independent examination and audit of the public accounts, as well as for a more complete and efficient check and control over the expenditure of the public moneys than have ever heretofore existed.

If Mr. Romilly felt himself impelled by an imperative sense of duty publicly to declare his opinions, I cannot but ask, why has he been so tardy in making them known? Why were the admonitions and warnings which he now so energetically proclaims kept back when the offices of Comptroller General of the Exchequer and Chairman of the Board of Audit were united in the same person by the Act of 1865, and again when the subject of the substitution of an Auditor General for the Board of Audit was under the consideration of Parliament from February to June last year? Why does he now, when he has himself relinquished the responsibilities of office, lend the sanction of his long experience, acknowledged ability, and high character, only to disturb the new arrangements when fully determined upon, and, by his dismal forebodings and denunciations

of imaginary evils, endeavour to embarrass those public officers who are charged with the duty of carrying those arrangements into effect? Why should the late Chairman of the Board of Audit now give such grave offence, as he has done, to the subordinate officers of a great public establishment with which he was himself so long connected, and try to strengthen his arguments by publicly casting a slur upon them, as mere helpless tools in the hands of their new chief?

Can it be that this ill-timed interference is to be justified on the mere paltry pretext that the Assistant Auditor is not authorised to affix his signature to the annual report to Parliament which it is his duty to assist the Auditor General in preparing? Except by Mr. Romilly, no other objection than this has been raised against the provisions of the Exchequer and Audit Act since its passing; and even this objection, as your Lordships are aware, has been raised, not publicly, but officially only, by a single individual, a Commissioner of Audit, with special reference to his own personal position.

I trust I have said enough to satisfy your Lordships that Mr. Romilly has not only failed to advance any substantial argument to justify the needless alarm which he has done his utmost to excite, but that he has shown no just ground whatever to warrant the Government in proposing to the Legislature any alteration in the Exchequer and Audit Act before it has been even attempted to carry its provisions into operation. It may, on the contrary, be predicted, with well-founded confidence, that the measure, when fairly tested, will prove a complete success.

The Right Honourable the
Lords Commissioners
of Her Majesty's Treasury.

I have, &c.
(signed) *Wm. Dunbar*,
Comptroller General of the Exchequer
and Chairman of the Board of Audit.

— No. 13. —

TREASURY MINUTE, dated 23rd February 1867.

My Lords have under consideration the provisions of the Act 29 & 30 Vict. c. 39, under which the Treasury are required, within 12 months after the passing of the Act, to appoint to the office of Assistant Comptroller and Auditor, created by the Act, "one of the persons who shall at that time hold the office of Commissioner for Auditing the Public Accounts."

My Lords have carefully considered the selection which it would be most advantageous to make for this important appointment from among the existing members of the Board.

The long services of Mr. Vaughan Davis and Colonel Maberly would render it probable that their tenure of the office could be but of very short duration; my Lords would therefore have been prepared to select Mr. Macaulay, the junior Commissioner, to fill the appointment, and they have made an intimation to that effect to this gentleman.

Mr. Macaulay, however, in answer to the offer thus conveyed to him, having advanced opinions with regard to the interpretation of the Act, so far as it bears upon the nature and scope of the duties which would devolve upon the Assistant Comptroller and Auditor, entirely at variance with the views entertained by this Board, and, as they believe, with the intention of the Legislature, and having at the same time expressed his wish to be allowed to retire under the provisions of the 5th section of the Act, my Lords feel that they would not be consulting the public interest if they insisted upon appointing him to the office in question.

Under these circumstances, unless recourse were had to fresh legislation, which they consider undesirable, my Lords see no course open to them but to avail themselves of the vacancies which exist in the full number of the Commissioners of Audit, and to obtain, by means of a preliminary appointment to a seat at the Board, the services of a properly qualified person.

The great knowledge and experience acquired by Mr. Anderson, Auditor of the Civil List and Chief Officer of the Finance Department of the Treasury, during his long official career, and especially the important part which he has
taken

taken in the establishment and development of the system of appropriation audit, commencing with the year 1832, when he assisted the late Sir James Graham in making provision for the first appropriation audit in the Admiralty, under the Act 2 Will. 4, c. 40, point him out as pre-eminently fitted to fill the appointment of Assistant Comptroller and Auditor, and in that capacity to lend his valuable assistance in bringing the new Act into operation.

As a preliminary step, in order to meet the requirements of the statute, my Lords desire that the necessary steps may be taken for appointing Mr. Anderson a Commissioner of Audit.

Write to the Attorney and Solicitor General, desiring that they will prepare a warrant for Her Majesty's Royal Sign Manual, addressed to the Lord Chancellor, commanding him to prepare a patent under the Great Seal for the appointment of Sir William Dunbar, Bart., Richard Vaughan Davis, Esq., William Leader Maberly, Esq., Charles Zachary Macaulay, Esq., and William George Anderson, Esq., to be Commissioners for auditing the public accounts.

BOARD OF AUDIT.

COPIES of CORRESPONDENCE between the Treasury, Sir *W. Dunbar*, Comptroller of the Exchequer and Chairman of the Board of Audit, Mr. *Macaulay*, one of the Commissioners of Audit, and Mr. *Romilly*, late Chairman of the Board of Audit, upon the subject of "THE EXCHEQUER AND AUDIT DEPARTMENTS ACT, 1866;" and of TREASURY MINUTE appointing Mr. *Anderson* to be Commissioner of Audit.

(*Mr. Hunt.*)

Ordered, by The House of Commons, to be Printed,
1 March 1867.

21

BOARD OF TRADE.

RETURN to an Order of the Honourable The House of Commons,
dated 14 February 1867;—for,

COPY “of CORRESPONDENCE between the TREASURY and the BOARD of TRADE
relative to the ESTABLISHMENT of the latter Office, including a REPORT by
the Right Honourable *Stephen Cave* and *Mr. G. Ward Hunt*.”

Mr. *Farrer* to the Secretary to the Treasury.

Office of Committee of Privy Council for Trade,
Whitehall, 10 August 1866.

Sir,

I AM directed by the Lords of the Committee of Privy Council for Trade to request that you will be good enough to call the attention of the Lords Commissioners of the Treasury to the Acts relating to (1), Crown Lands: (2), the Standard of Weights and Measures; and (3), to the Oyster Fisheries, which have recently become law.

By these Acts new duties have been thrown upon the Board of Trade, and it has become necessary for my Lords to make application for such additions to the strength of this department as may enable it to perform those duties. The very great increase which has taken place in the ordinary business of this office not only renders it impossible for the present staff to undertake new work, but is such as would have made it necessary to apply for an increase to the establishment even had no new work been assigned to it. The pressure in the Marine and Railway Departments in particular has reached a point at which the satisfactory conduct of the current business has become very difficult, and any concentration of attention upon measures of improvement which are urgently required is impossible.

In applying, therefore, for additional assistance, my Lords take into view not only the new duties, for the performance of which provision must be made, but also the general wants of the office.

With regard to the recent Acts to which they have drawn attention, my Lords have in the first place to submit to the Lords of the Treasury that it is essential that provision should be made for the permanent office of the Warden of the Standards. If this office is to be maintained on a distinct footing, and at a distance from the Board of Trade, so that the Warden cannot well be employed upon other duties, my Lords are of opinion that a salary rising from 600 *l.* to 800 *l.* should be attached to it. At least one clerk and a messenger will also be required in the office. The salary of the clerk might rise from 200 *l.* to 400 *l.*, and the messenger should receive the ordinary salary of 85 *l.* Whether a second clerk will be required or not is a question upon which my Lords are not prepared to give an opinion until they have seen the amount of business to be done.

If it is the opinion of the Lords of the Treasury that Mr. Chisholm should be appointed permanent Warden of the Standards, my Lords recommend that he be at once allowed the maximum salary to be attached to the office, in acknowledgment of the length of his public service, and in consideration of the assistance which he will no doubt be able to render to the Government in the improvement of the Standard Department.

It may hereafter become a question whether it will be necessary to maintain an entirely separate office for the care and management of the Standards, or

whether its duties may not be combined with those of some other officer in the Board of Trade to whose salary a moderate addition might be made in respect of them.

As regards the duties arising out of the transfer of the foreshores from the Office of Woods to this Board, my Lords are of opinion that they will be very extensive. It is probable that legal questions of great nicety and importance will frequently arise between this office and persons claiming rights upon the shore; and in addition to the complications which may occur upon disputed titles, there will be questions as to the proper use to be made of the national property when the right to it is established. Questions of the last mentioned kind will connect themselves closely with those which arise in the department of this Office which is concerned with the management of harbours and piers. The new duties which will be occasioned by the Oyster Fisheries Act will also be connected with the management of the foreshores. These classes of questions fall under the cognizance of the legal secretary; and it is obvious that the foreshores also must be assigned to his department. But the legal secretary is already overburdened, chiefly for want of proper assistance in the discharge of what may be called the routine duties of his several branches of business, which prevents his giving as much time to the higher class of work as it requires, and which, moreover, has the additional bad effect of compelling him to call more largely than he would otherwise do for the aid of the legal assistant. The legal assistant in his turn has, since the retirement of Mr. Booth, been called upon as assistant secretary for the railway department, to undertake an amount of special work which renders it absolutely impossible for him to give efficient help in any other branch of the office. The result is, that unless efficient assistance is given, the present business of the office cannot be properly carried on, and no new work can possibly be undertaken.

The arrangement which, upon the whole, my Lords think the most desirable, is to appoint two assistant secretaries in the mercantile marine and harbour departments, both of which are under the superintendence of the legal secretary. The assistant secretary for the harbour branch should be a lawyer of some standing, and the business connected with the foreshores should be assigned to him, together with his other work.

The salaries of these two assistants should rise from 700 *l.* to 900 *l.* a year.

Some addition will have to be made to the clerical staff on account of the business connected with the foreshores, as well as on account of the existing work of the office; but my Lords are not at this moment prepared to say to what extent it will be required.

As regards the inspection of oyster-beds, my Lords do not propose to recommend the appointment of any permanent inspector at present. They consider that it will be better, in the first instance, to employ occasional inspectors as applications are made by the promoters of oyster fisheries. It may by-and-by be found desirable to make a permanent appointment.

I have, &c.
(signed) *T. H. Farrer.*

The Secretary to the Treasury to Mr. *Farrer.*

Sir,

Treasury Chambers, 16 August 1866.

I AM directed by the Lords Commissioners of the Treasury to acknowledge the receipt of your letter of the 10th instant, calling their attention to the new duties that have been thrown upon the Board of Trade by the Acts of this Session relating to—

1. Crown Lands,
2. The Standard of Weights and Measures,
3. Oyster Fisheries;

and making application for such additions to the strength of that department as may enable it to perform those duties, and calling attention also to the great increase in the ordinary business of the office.

I have

I have to state in reply, that my Lords are of opinion that the present is a favourable opportunity for considering the whole question of the organization of the department, with a view to the best distribution of the business, and efficient working of the office, and that they are unwilling to sanction any increase of the staff until such question shall have been considered.

I am to add, that my Lords will be prepared to give any assistance in their power to the Lords of the Committee of Privy Council for Trade in revising the organization of that department.

My Lords venture to hope that some provisional arrangement for the performance of the duties of Warden of the Standards may be found practicable, pending the settlement of the question above-mentioned.

I have, &c.
(signed) *George Ward Hunt.*

Mr *Farrer* to the Secretary to the Treasury.

Office of Committee of Privy Council for Trade,
Whitehall, 20 August 1866.

Sir,

I AM directed by the Lords of the Committee of Privy Council for Trade to acknowledge the receipt of your letter of the 16th instant, stating that the Lords Commissioners of the Treasury are unwilling to sanction the proposal contained in this Board's letter of the 10th instant until the whole question of the organization of this Department has been considered.

In reply, I am to state that this Board agree with the Lords Commissioners in thinking that the present is a favourable opportunity for considering the distribution of the business in the office, and that the Vice-President will be prepared to undertake any inquiry which the Lords of the Treasury may deem requisite before sanctioning the additions proposed in this Board's letter of the 10th instant.

I am to add that this Board are of opinion that it will be of great advantage that the Treasury should nominate some one to assist the Vice-President in this inquiry, and that they trust that the inquiry may take place without delay, as it is of importance that the additions to the establishment should be made at the earliest period.

With reference to the last paragraph of your letter, I am to inform you that a temporary arrangement has been made for the discharge of the duties belonging to the office of the Warden of the Standards.

I have, &c.
(signed) *T. H. Farrer.*

TREASURY MINUTE, dated 22nd August 1866.

MY Lords are pleased to nominate their Financial Secretary to conduct the proposed inquiry into the Board of Trade in concert with the Vice-President, and they desire that he will put himself without delay in communication with Mr. Cave.

REPORT of Messrs. *Cave* and *Hunt* on the Board of Trade.

THE legislation of the Session of 1866 having imposed additional duties upon the Board of Trade in respect of Crown land (foreshores), the standards of weights and measures, and oyster fisheries, at a time when the pressure upon the Office, especially in the Marine and Railway Departments, rendered it impossible for the existing work to be carried on without more assistance, application was made to the Treasury, by letter of the 10th August last, for sanction to changes involving an additional charge upon the Estimates.

To this letter a reply was returned declining to sanction an increase in the staff until an inquiry had taken place into the organization and general working of the Board of Trade, and offering assistance in such inquiry.

Reason for
inquiry.

The Board of Trade having concurred in the suggestion of the Treasury, we were accordingly appointed a Committee for the purpose of such investigation.

We have done our best, after hearing ample evidence from the gentlemen connected with the various branches of the Office, to arrive at a satisfactory conclusion.

Twofold duties of the Board of Trade.

The difficulties usually experienced in recommending changes in the organization of an office have, in this instance, been increased by the twofold nature of the functions performed by the Board of Trade, namely, consultative and executive, and by the double Secretariat designed to keep the working of those functions distinct, but which has led to a want of cohesion in the staff of the establishment.

Within these distinct branches we found the office broken up into separate fragmentary sub-divisions, the subjects under the control of each crossing and recrossing each other in a manner which could only have been the result of temporary arrangement for the conduct of new business imposed from time to time upon the Office.

The Board of Trade has, indeed, been for a considerable time in a transition state. Originally a Committee of the Privy Council meeting occasionally for consultative purposes, with the President and Vice-President at either end of the Board, it has gradually become a Department with mixed consultative and executive functions, the latter of which have grown to by far the larger dimensions. To prove this position we need only refer to the business distributed amongst the Departments as set forth in the following pages; and to show how rapid is the increase of work it will be sufficient to enumerate the new subjects which have been added to the list of the Department since 1863, the date of the last inquiry :—

New Work.

NEW WORK undertaken at the Board of Trade since 1863.

C. Weights and Measures.

S. Agricultural Statistics.

R. (1.) Applications under Telegraphs Act, 1863.

(2.) Applications for authority to alter Engineering Works under Railway Clauses Act, 1863.

(3.) Applications for Certificates under Railway Powers Act, 1864.

(4.) Applications for Construction of Railways under Railways Construction Facilities Act, 1864.

(5.) Railway Companies Securities Act, 1866, and Supervision of Administration of that Act by Registrar of Joint Stock Companies.

H. (1.) Harbours transferred :

1. Dover.

2. Alderney.

(2.) Provisional Orders under Oyster and Mussel Fisheries Act, 1866.

(3.) Transfer of Foreshores from Woods and Forests under Crown Lands Act, 1866.

(4.) Arrangements with Foreign Maritime States for adoption of an uniform system of Signals to be used at Sea.

(5.) Thames Navigation Act, 1866.

(6.) Fishery Acts, and arrangements under them (to be transferred from C. Department).

M & W. (1.) Anchors and Chain Cables Act, 1863.

(2.) Proposal for rendering uniform the Laws of different Nations concerning Freight, Average, &c.

(3.) Training Ships (proposed to be added).

A & P. (1.) Extension of Money Order to Foreign Ports.

(2.) Liverpool and probably other local Savings Banks.

(3.) Seamen's Pension Fund (proposed to be added).

Present organization of Board of Trade.

There are two principal divisions in the Board of Trade, each presided over by one of the Joint Secretaries, namely :—

1. The Commercial and Statistical, under Sir J. Emerson Tennent.

2. The Marine, under Mr. Farrer.

In the first division Mr. Mallet, with the title of Assistant, is at the head of—

1. The Commercial and Miscellaneous branch, the business of which is as follows:—

Present organization of Board of Trade.

- (a.) Treaties of Commerce and Navigation, and all questions concerning trade not otherwise specially provided for.
- (b.) Quarantine.
- (c.) Fisheries.
- (d.) Art Unions.
- (e.) Copyright and trade marks.
- (f.) Registration of designs.
- (g.) Companies, partnerships, and charters.
- (h.) Office questions, distribution of letters, &c.

The real work of the Assistant is mainly concerned with the first-mentioned subject, namely, Treaties of Commerce. During negotiations with foreign countries for the purpose of obtaining such alterations in their tariffs and commercial codes as may tend to the expansion of the trade and commerce of this country, he is frequently called upon to advise; and such negotiations being often of a delicate nature, the greatest discretion is required of all concerned in them.

He has also to look into cases of alleged interference with the trade of this country by exactions or impediments of any kind, either in foreign States or in our Colonies, and generally to collect and diffuse information which may serve as a guide to the commercial and manufacturing classes of the United Kingdom.

It will be evident that such duties require from the person upon whom they are imposed wide and accurate knowledge of trade and industry, foreign as well as domestic, and of the bearing of the fiscal and commercial regulations of one country upon the interests of others.

The acquisition of such knowledge, and the marshalling of facts and arguments in connection with such subjects, is manifestly work of a wholly different kind, and to be measured in a different way from that which is concerned with the more strictly executive duties of the Office.

Of the other subjects in the list, some belong more properly to other Departments, and some which involve legal questions cannot be settled by the head of the Commercial Department without reference to the legal Officers of the Board.

2. The Statistical Branch, to which is united the Corn Office, is presided over by the Chief of the Statistical Department, Mr. Fonblanque, under whom is Mr. Valpy, with the title of Assistant.

3. The Library is the third branch of this division, and is under the management of Mr. Bucknall, who is also Précis Writer.

The Railway Department, though ranged on the same side of the Office as the Commercial and Statistical division, has never been assigned to the Secretary at the head of that division, as contemplated by the Report of 1863. It is at present conducted as an independent Department by Mr. Fane, the Legal Assistant to the Board of Trade, who has also the title of Assistant Secretary, and has thus performed a double duty since July 1865. To this Department belongs, also, all business connected with telegraphs; and attached to it are the three Inspectors of Railways, Captain Tyler, R.E., Colonel Yolland, R.E., and Captain Rich, R.E.

The business of the Railway and Telegraph Department is as follows:—

1. RAILWAYS.

- (a.) Approval of Opening, Bye-laws, Cheap Trains, Working Agreements.
- (b.) Authority to alter works, to take land for removing Level-crossings, or to prevent accident.
- (c.) Orders and Certificates as to Screens, Level-crossings, Security for completion of Railway, Paid-up Capital, and Expenditure.
- (d.) Applications under—
 - 1. Railway and Canal Traffic Act, 1854.
 - 2. Railway Companies Powers Act, 1864.
 - 3. Railways Construction Facilities Act, 1864.
 - 4. Private Acts giving powers to Board of Trade.

(e.) Supervision

Present organization of Board of Trade.

- (e.) Supervision under Railway Companies Securities Act, 1866.
Reports to Parliament on Railway Bills.
References from Colonial Office.

2. TELEGRAPHS.

- (a.) Powers under Telegraphs Act, 1863.
- (b.) References from Foreign and Colonial Offices.

The Marine Division comprises six branches.

1. The first, that of Harbours and Lighthouses, comprises—

- (i.) Harbours, &c., including
 - (a.) Late Admiralty jurisdiction with regard to Private Bills, and all matters relating to Navigation.
 - (b.) Holyhead Harbour.
 - (c.) Ramsgate ditto.
 - (d.) Portpatrick ditto.
 - (e.) Dover ditto.
 - (f.) Alderney ditto.
 - (g.) Provisional Orders.
 - (h.) Loans to Harbours.
- (ii.) Registry of Ships' Tonnage, Admeasurement, and Questions of International Law specially affecting Ships.
- (iii.) Miscellaneous Questions concerning Ships not included in other Divisions.
- (iv.) Lighthouses, &c., including
Lighthouses, Buoys, and Beacons, whether in the United Kingdom, the Colonies, or in Foreign parts.
- (v.) Pilotage.

2. Mercantile Marine, including

Business arising under the 3rd part of the Merchant Shipping Act relating to Officers and Crews of Merchant Ships, viz. :—

- (i.) Local Marine Boards, including
 - (a.) Mercantile Marine Offices.
 - (b.) Examination of Masters and Mates for Certificates of Competency.
- (ii.) Investigations into the Conduct of Masters and Mates ; including Inquiries before Magistrates, Local Marine Boards, and Naval Courts, &c.
- (iii.) Discipline, &c., in the Merchant Service generally.
- (iv.) Consular Correspondence and Accounts ; including
 - (a.) Matters of Discipline, Fees, &c.
 - (b.) Relief of distressed Seamen.
 - (c.) Rewards for Services rendered by Foreigners to British Ships and Seamen.
 - (d.) Claims for conveyance of Seamen home, and for loss by detention of Vessel in saving Seamen from Shipwrecked Vessels, &c.
 - (e.) Claims on Owners for expenses incurred on behalf of Seamen, for which the ship is liable.

3. Wreck, &c., including—

- (i.) Wreck and Salvage.
 - (a.) All Correspondence concerning Wreck and Salvage, Settlement of Salvage Disputes, &c.
 - (b.) Correspondence with and Claims of Coast Guard and Receivers of Wreck.
 - (c.) Wreck Accounts.
 - (d.) Wreck Reports and Register.
 - (e.) Life Boats.
 - (f.) Mortar and Rocket Apparatus.

(g.) Rewards

- (g.) Rewards for saving Life from Shipwreck on the Coasts of the United Kingdom. Present organisation of Board of Trade.
- (h.) Questions concerning Harbours of Refuge.
- (i.) Regulations for preventing Collisions.
- (ii.) Steam-vessel Surveys and Correspondence, Returns, and Accounts relating to Steam-ships.
- (iii.) Examination of Engineers for Certificate of Competency.
- (iv.) Investigations into the Conduct of Engineers, including Inquiries before Magistrates, Local Marine Boards, Naval Courts, &c.
- (v.) Naval Reserve and Training Ships.
- (vi.) Correspondence concerning Weather Forecasts.
- (vii.) Anchors and Chain-Cables.
- (viii.) General Average.
4. Pensions, &c., including
- (i.) Pensions, Merchant Seamen's Fund.
- (ii.) Correspondence concerning Wages and Effects of deceased Seamen.
- (iii.) Settlement of Claims of Relatives and Creditors of deceased Seamen.
- (iv.) Seamen's Money Orders in the United Kingdom or Abroad.
- (v.) Seamen's Savings Banks and Banks of Deposit.
5. Accounts, including
- Examination of Accounts and of all Receipts and Payments for the other Branches, as well as for the establishment of the Board of Trade, viz. :
- (a.) Accounts of Superintendents of Mercantile Marine Offices.
- (b.) Harbour Accounts.
- (c.) Orders for Payments on Her Majesty's Paymaster General and on Shipping Masters.
- (d.) Receivable Orders.
- (e.) Rendering the Accounts to the Audit Office.
- (f.) Lighthouse Accounts.
- (g.) Preparing Estimates for Parliament.
6. Meteorological.

Branches 4 and 5 are under the especial superintendence of Mr. Williams, the Accountant to the Board, and might more correctly be classed as a separate department.

The Meteorological Branch, No. 6, will shortly be disconnected from the Board of Trade.

Attached to the Marine Department are the professional officers, Captain Walker, R.C.S., and Captain Bedford, R.N.

Such are the subjects which are more immediately under the control of the Executive Departments of the Board of Trade; and it will be clear to any one, who reads the list we have drawn up, that the work arising from them must be increasing, and likely to increase in a still greater degree. We have little doubt of the justice of the complaint made to us, that the business of this side of the office, involving so much detail, cannot be satisfactorily transacted with the present staff. Mr. Farrer, in addition to having imposed upon him much of the general legal work of the whole office, is compelled to give his attention to mere routine in a manner which wastes his time, and deprives the office of his services in the more important work of legislation. More than this, during the Parliamentary session, both he and Mr. Fane are so overtasked that they have frequently been obliged to double the labours of the official day by carrying papers home and sitting up till after midnight to finish work which they were too zealous to leave in arrear. Such excessive labour has more than once severely tried their health, and should not, in our opinion, be imposed upon any public servant.

Of all the anomalies of the Board of Trade the most striking, perhaps, is that which meets us on the threshold, namely, the position of the Vice-President. This is by no means satisfactory, either in relation to the President or in regard to the business of the Department. Vice-President.

Whatever may have been the original position of the Vice-President, he has

now fallen into the unsatisfactory state of an irresponsible officer, of almost equal rank with the President in the Office. In the absence of the President he is paramount. When the President is present he has no duties whatever, except such as he may undertake by arrangement with the President. He may refuse to do anything, or the President may refuse to allow him to do anything: and for these reasons, perhaps, he has also to fill another office which bears no relation to the Board of Trade, namely, that of Paymaster-General without salary.

RECOMMENDATIONS.

Parliamentary Secretary.

Permanent Secretary.

Proposed division of Departments.

It would seem better that a Parliamentary Secretary should be substituted for the Vice-President. He would have definite duties to perform in connection with office work, and his position with regard to the President would be, as we think it should, a subordinate one. If this plan were adopted, and our subsequent recommendations carried out, we think that one permanent Secretary would be sufficient, and that, in the event of a vacancy occurring in the post of one of the Joint Secretaries, it had better not be filled up.

We have already pointed out that the work of the Executive Departments has so largely increased that it has outgrown the present Staff; and especially that an unfair amount of the details of business is thrown upon some of the principal officers, for which their subordinates ought to be responsible. We think, therefore, that the time has come for again subdividing the main work of the Office into distinct departments, each having at its head an officer upon whom much of the responsibility would devolve. We propose that there should be six such departments, namely:—

1. The Commercial and Miscellaneous.
2. That relating to Railways and Telegraphs.
3. That relating to Harbours, &c.
4. That relating to the subjects now comprised under the two branches of Mercantile Marine and Wreck.
5. The Statistical.
6. The Financial.

Over each of the first four of these should be placed an Assistant Secretary, having a Senior Clerk as next in rank below him, the office of Assistant being eventually abolished. In the case of the two remaining Departments, no change will, in our opinion, be required in the rank or title of the officers at their head.

1. We recommend that the Assistant Secretary of the Commercial Department should also fill the office of Warden of the Standards, the duties of which are not of a nature to occupy the time of so valuable a public servant as Mr. Chisholm, who provisionally holds that appointment. For this he should receive an additional 100 *l.* a year personal to himself. We should recommend, therefore, that the Standards should be placed in the Commercial Department, and under the immediate superintendence of Mr. Chaney, the Sub-Warden, whose salary should at once be raised, according to promise, to 300 *l.* a year; and who, with another Clerk and the mechanic at present in the Office, might, under the directions of the Warden, well perform all the necessary duties.

2. We think it essential that the head of the Railway and Telegraph Department should be a barrister of some experience. The labours now imposed upon the head of this Department would be materially lightened if the task of preparing for Parliament the Reports on Railway, Harbour, and Canal Bills were transferred elsewhere, or dispensed with altogether.

We understand that these Reports are not ordered by any Act, nor by the Standing Orders of either House, but are moved for every session in both Houses in accordance with the recommendation of a Select Committee of the House of Commons in 1853. In most cases they consist of a very brief summary of the objects of the Bills, and it is notorious that they are almost wholly neglected, it being doubtful whether any attention is paid to them even by the Committee to whom the Bills are referred.

We think an inquiry might be instituted into the advisability of dispensing with these Reports altogether. Under any circumstances it may well be doubted whether the advantage of the present system is worth the inroad it makes on the

the time of Mr. Fane, or the expense it entails for work done out of the Office, amounting this year to 320 *l.* paid to a conveyancer, in addition to the heavy cost of printing and furnishing a copy to every Member of both Houses of Parliament. RECOMMENDATIONS.

These remarks do not apply to the special Reports on Metropolitan Railway Bills, made in consequence of the Report of a Select Committee of the House of Lords in 1863. But as full Reports are now made by the Metropolitan Board of Works, it is doubtful whether even these are needed any longer. Proposed division of departments.

Under the proposed arrangements Mr. Farrer, by being relieved from much of the routine work which has hitherto pressed upon him, will be able to devote more of his time to the important function of advising with the President upon legislation, which has hitherto been shared with him by Mr. Fane; and this will obviate to a great extent the necessity of calling off the latter from the work of his own Department.

We think that, if relieved in this manner, the Assistant Secretary would find his work much more manageable, and would be enabled still to give legal advice to the Commercial Branch of the Office.

3. The Harbours Branch will include Fisheries, which will be transferred from the Commercial Department, and Foreshores, which will be transferred from the Office of Woods. This addition will entail heavy work, and require sound legal knowledge. We recommend, therefore, that a gentleman well versed in real property law be placed at the head of this Department, with the understanding that he is to give legal advice to the Marine Department when required.

We think that Mr. Eveniss should have an additional 100 *l.* a year, personal to himself, on account of his special qualifications for dealing with the question of the Foreshores, the administration of which is now for the first time placed exclusively under the charge of the Board of Trade.

From two to five additional clerks will be required for the extra work entailed upon the Department by this and the business relating to Fisheries.

4. We recommend that an officer should be selected from the establishment to be placed at the head of the Department embracing the amalgamated branches of Mercantile Marine and Wreck, as Fourth Assistant Secretary.

5. The Statistical Department will be presided over by its Chief as at present, and in the event of the office of Assistant becoming vacant, it would, as in other instances, cease, and the vacancy be filled by a Senior Clerk.

6. The Financial Department will be under the highly efficient superintendence of Mr. Williams, who is now at the head of the two branches, Pensions, &c., and Accounts, which it will henceforth comprise.

Four new Clerks will, however, be required, on account of the great increase in the work; and a further addition will be necessary in case of the establishment of a Seaman's Voluntary Pension Fund.

The Statistical Office and the Library are both subjects of difficulty, but for different reasons. We find, in the former, a number of Senior Clerks doing work which ought to be in the hands of Juniors. We think that Mr. Valpy, the very able Assistant, and Mr. Lack, also an excellent officer, with the assistance of seven Junior or Temporary Clerks, would do the work quite as efficiently as the present staff; but until the retirement of some of the Senior Clerks, we do not see our way to the change we suggest.

It has been represented to us that much inconvenience arises from this Department being situated in a separate building, which makes reference to it less easy.

It seems a bad arrangement that a Senior Clerk in the office should also be Librarian, and it is found in practice that this double duty has its disadvantages. Indeed, the Library is far too large for the requirements of the office, and, being scattered over several rooms, causes serious interruption to the ordinary work of many of the Clerks. We are inclined to concur in a suggestion which has been made that it should be removed, and thrown open to all the Government offices, and that there should be in the Board of Trade a small departmental library, as in other offices, with a Librarian of lower qualifications and smaller salary than Mr. Bucknall. Library.

RECOMMENDATIONS.

Copying.

It may, however, be impracticable to carry out these changes at present, and we content ourselves with this expression of opinion upon the subject.

We think a small Copying Department attached to the Office, from which Clerks could be obtained for any of the business as occasion required, would be a better arrangement than that of procuring copyists from time to time from a law stationer.

Railway Inspectors.

The additional work thrown upon the Inspectors by the extension of railways into remote districts, and by the consequent increase of inquiries into accidents, appears to necessitate the appointment of one additional Inspector.

We think that for the future there should be two classes of Railway Inspectors, the Senior of which should be more highly paid, in consideration of service and experience. The existing officers would all be classed as Seniors, but the first vacancy should be filled by a Junior, so that there would eventually be two of each Class.

Should the changes we have suggested be carried out, and there be but one permanent Secretary, he will have the whole Office within his grasp, and be enabled to keep in order the working of the various departments, and to arrange transfers, and recommend promotions upon one uniform principle.

Clerks.

There are 17 Senior and 23 Junior Clerks in the Board of Trade. The most obvious regulation would be that a certain number of each class should be allotted to each Department, on the principle that as the Senior Clerks have had more experience, and receive higher pay than the Junior, they should undertake more important duties.

We find, however, that this is not the case, but that as a general rule Clerks are retained in the particular Branch to which they were first attached, so that it becomes a matter of mere accident how many of each Class there may be in any one. In many instances, therefore, Senior Clerks are doing the work of Juniors, and *vice versa*. For example, in the Statistical Department, there are no less than four Senior Clerks under the Chief and the Assistant, while in the Railway Department there are only two; and in the Wreck Department, with upwards of 20 Clerks, there is virtually only one Senior.

We think that the number of each Class in the different Departments should be settled at once; that the proportion determined upon should be established as soon as possible, and strictly observed for the future; and that if there are any gentlemen who are unequal to the duties which may thus be imposed upon them, their places should be filled by others who possess the requisite qualifications.

As to transfer of Officers generally, we may state that we are of opinion that the Junior Clerks should be moved about from time to time from one Department to another. We are aware that this practice is in every office generally opposed by the heads of Departments. When a Junior Clerk has become familiar with one class of business, he saves his Superior Officer much trouble, and the latter is consequently averse to his giving place to another gentleman to whom that particular kind of work is new; but we see no other way of enabling the Junior Officers to become acquainted with the whole business of the Office, and thus to fit themselves eventually for promotion to the staff appointments. Moreover, it not unfrequently happens that a gentleman when employed on a class of business for which he has no special aptitude, obtains but an indifferent character for ability, who, when transferred to another branch, and employed upon subjects of a different nature, displays a talent which had before been unsuspected by his superiors. It is only fair, in this view, that such constant transfers as we have suggested, should take place.

With regard to the Senior Clerks, we think that, as a general rule, they should not be moved.

It was recommended in the Report on the Board of Trade of 1853 that there should be "two distinct classes of Clerks, the one drawn from those ranks of society which usually furnish the supply of persons for the higher appointments, the other from among persons of a humbler sphere who do not look to rise," &c. But it was also suggested, with regard to this latter class of Clerks, or Copyists, as they were termed, that "in certain special cases they may be transferred into a higher class" (*i. e.*, of copyists), with higher pay.

An attempt, however, was made in the course of time to alter this rule. The Copyists were called Supplemental Clerks; and it was suggested that they might, in certain cases, be drafted into the class of established Clerks. The Treasury, in a communication of 1859, strongly objected to this, as a step in the wrong direction, and likely to unsettle the Copyists in other Government Offices. But we learn that in 1862 there were in the Copyist Class several gentlemen of intellectual attainments and liberal education who had availed themselves of this irregular means of entering the office, and that, in consequence of the Report of 1863, several of these were placed in the Junior Class.

RECOMMENDATIONS.
Clerks.

It was recommended in that Report that a sharp line should be drawn between the Copyist and the Established Clerks, and that the former should not be employed except in purely mechanical work. We find that although this recommendation has been more strictly carried out than those which preceded it, yet that it has not been wholly observed; but that, in some branches of the Office, there are temporary Clerks, as they are now called, receiving weekly pay, and yet performing duties more responsible than those of some of the Established Clerks in the same branch. It is obvious that these gentlemen are in a position in which to disregard their claims to promotion would be unjust, to concede them would lead to complaint from others.

Experience, we think, has shown that, although a separate office for Copyists may, to some extent, maintain a more effectual barrier between these two classes, yet that it will happen from time to time that men in the class of Temporary Clerks will exhibit capacity of which the head of the branch will be glad to avail himself. In such a case we think the difficulty may be met by the Temporary Clerk being allowed, like the rest of the world, to receive an appointment to the Establishment, beginning at the lowest point, and therefore at a lower pay than he received at the time of the change, the difference in which he is willing to surrender for the sake of future prospects; but that this privilege should cease at the age of 30. This appears to us the best mode of dealing with such exceptional cases.

In others in which a Temporary Clerk manifests steadiness and accuracy in his work, we think he ought to be recommended to the Treasury by the President, on a strong application from the Head of his Department, for an increased weekly pay.

It is difficult to carry out a plan of this kind until the whole staff is under the management of one permanent Secretary in order to secure uniformity in the standard of merit. But we think that a selection may be made at an early day of any special case of Temporary Clerks who are doing work of a high character, in order that they may be promoted into the Establishment.

For the future, it should be understood, as a general rule, that the advantage to be gained by good conduct in the class of Temporary Clerks is to be higher pay in the class itself.

The Supplementary Class will by degrees disappear.

The Office Keeper, whose wife is Housekeeper, points out that they are paid at a lower rate than in other offices, and that their work has greatly increased since their appointment. We think that there is force in his statement, and we recommend that his salary shall rise by 10*l.* a-year to 250*l.*

We now proceed to explain in detail the model we would propose for the office in future, together with the scale of salaries we recommend. Proposed model.

Some of these changes can only be prospective, but we think that the appointment of the Assistant Secretaries and the additional Railway Inspector should be made at once.

RECOMMENDATIONS.

STAFF.

Proposed model,

	£.
1. President - - - - -	2,000
2. One Parliamentary Secretary, salary 1,500 l. - - - - -	3,000
One Permanent Secretary, salary 1,500 l. - - - - -	
3. Three Private Secretaries, one 300 l., two 150 l. - - - - -	600
	5,600

	Minimum.	Maximum.
	£.	£.
4. Two Legal Assistant Secretaries, 1,000 l., rising to 1,200 l. by 50 l. per annum - - - - -	2,000	2,400
5. Two Assistant Secretaries, 800 l., rising to 1,000 l. by 50 l. per annum - - - - -	1,600	2,000
6. Chief of Statistical Department, 800 l., rising to 1,000 l. by 50 l. per annum - - - - -	800	1,000
7. Accountant to Board, 800 l., rising to 1,000 l. by 50 l. per annum - - - - -	800	1,000
Deputy Accountant, 500 l., rising to 600 l. by 20 l. per annum - - - - -	500	600
8. Four Inspectors, Railway Department—		
a. Two (Senior Class), 800 l., rising to 1,000 l. by 50 l. per annum - - - - -	1,600	2,000
b. Two (Junior Class), 600 l., rising to 800 l. by 25 l. per annum - - - - -	1,200	1,600
9. Two professional officers, Marine Department, 800 l. - - - - -	1,600	1,600
10. One Draughtsman, 440 l., rising to 600 l. by 20 l. per annum - - - - -	440	600
11. One Book-keeper, 300 l., rising to 450 l. by 15 l. per annum - - - - -	300	450
12. One Librarian, 300 l., rising to 500 l. by 15 l. per annum - - - - -	300	500

DEPARTMENTS.

CLERKS.

	Senior.	Junior.	Registrar.		
	320 l. rising to 600 l. by 20 l. per annum.	100 l. rising to 300 l. by 15 l. per annum.	300 l. rising to 400 l. by 10 l. per annum.		
1. Commercial, &c. - - - - -	2	2	1	{ 640 200 300	1,200 600 400
2. Railway, &c. - - - - -	2	4	-	{ 640 400	1,200 1,200
3. Harbours, &c.* - - - - -	4	4	-	{ 1,280 400	2,400 1,200
4. Marine, &c. - - - - -	4	8	-	{ 1,280 800	2,400 2,400
5. Statistical, &c. - - - - -	2	7	-	{ 640 700	1,200 2,100
6. Financial - - - - -	2	10	-	{ 640 1,000	1,200 3,000
Extra for Tariffs, Fore-shores, Inspection of Anchors, &c. - - - - -	-	-	-	300	300
	16	35	1	20,360	34,550
Office Keeper and Housekeeper, 200 l., rising to 250 l. by 10 l. per annum - - - - -				200	250
Messengers, &c. - - - - -				1,477	1,477
				£. 22,037	36,277

* It is not possible to determine as yet the number of additional Clerks who may be necessary for the Foreshore business.

The number of Temporary Clerks would depend upon the fluctuation of the work. RECOMMENDATIONS.

We recommend that they be paid as at present, from 30 *s.* to 60 *s.* weekly, with the prospect of being raised on special recommendation to a sum not exceeding 5 *l.* Cost of Establishment.

We calculate the total expense of this Establishment, exclusive of the Standards and of the Temporary Clerks, at a minimum of 27,637 *l.*, rising to a maximum of 41,877 *l.*, giving a mean of 34,757 *l.* The mean expense of the present Establishment, exclusive also of Temporary Clerks, and as shown in the Appendix, is 34,804 *l.* 14 *s.*

To this must be added the 100 *l.* we recommend for Mr. Mallet, as Warden of the Standards, the Clerk of the Standards at 300 *l.*, with the Mechanic at 85 *l.*, and either a Junior or Temporary Clerk in addition. This charge has not been calculated with the Office Expenditure, as it is an entirely new branch imported from the Exchequer.

An application has been made by the Registrar of Joint Stock Companies for assistance, in consequence of additional work thrown on the Department by the new Act for the Registration of Railway Companies' Securities. It is impossible at present to say to what extent this may be necessary.

A comparison between the proposed and existing arrangements will be found in the Appendix.

The question of the transfer of the Commercial Department from the Board of Trade to the Foreign Office is one on which much difference of opinion has been expressed by persons of high authority. We have not thought it expedient to make any special report on this point, being satisfied that such a change, even if desirable, would not at present be practicable, owing to the views entertained by those without whose concurrence such a change could not be carried out. Other considerations.

We have been impressed with the fact that not only has the work of the Board of Trade outstripped the power of the staff, it has also outgrown the building. Temporary expedients to meet this difficulty have been adopted from time to time. We have already alluded to the want of space for the Library, and to the inconvenience of the Statistical Department being situated in a separate building. Complaints have also been made of the want of a waiting-room for deputations, and we believe that almost every branch of the Office is cramped for room. We think it would be conducive to order and efficiency if some steps could be taken to obviate this growing evil. Want of space.

While we have thus sketched out what seems to us the best organisation for the Office, we have recommended only the immediate carrying into effect of those changes which appear to us absolutely essential. Conclusion.

We feel bound, however, to express an opinion that if the scheme, or any part of it, be approved, the less time that is suffered to elapse before action is taken the better, lest it meet with the fate which seems to have befallen plans suggested in former Reports, and, after unsettling the office for a time, be consigned to oblivion.

(signed) *Stephen Cave.*
George Ward Hunt.

27 November 1866.

APPENDIX TO REPORT OF MESSRS. CAVE AND HUNT.

(A).—COMPARATIVE STATEMENT of the Present and Proposed Establishment of the Board of Trade, exclusive of Standards, Registration of Joint Stock Companies, and also of Temporary Clerks.

P R E S E N T E S T A B L I S H M E N T.										P R O P O S E D E S T A B L I S H M E N T.												
S A L A R Y.										S A L A R Y.												
No. of Officers.	O F F I C E.				Minimum.	Annual Increment.	Maximum.	Total Minimum Charge.	Total Maximum Charge.	Total Mean Charge.	No. of Officers.	O F F I C E.				Minimum.	Annual Increment.	Maximum.	Total Minimum Charge.	Total Maximum Charge.	Total Mean Charge.	
	£.	s.	d.	£.								£.	£.	£.	£.							£.
1	President	-	-	-	2,000	-	2,000	2,000	2,000	2,000	1	President	-	-	-	2,000	-	2,000	2,000	2,000	2,000	£.
1	Vice-President	-	-	-	2,000	-	2,000	2,000	2,000	2,000	1	Parliamentary Secretary	-	-	-	1,500	-	1,500	1,500	1,500	1,500	£.
2	Joint Secretaries	-	-	-	1,500	-	3,000	3,000	3,000	3,000	1	Permanent Secretary	-	-	-	1,500	-	1,500	1,500	1,500	1,500	£.
1	Legal Assistant	-	-	-	600	40	800	600	800	700	2	Legal Assistant Secretaries	-	-	-	1,000	50	1,200	2,000	2,400	2,200	£.
4	Assistants to the Secretaries	-	-	-	600	25	800	2,400	3,200	2,800	1	Assistant Secretaries	-	-	-	800	50	1,000	2,000	2,000	1,800	£.
1	Accountant	-	-	-	600	25	800	2,400	3,200	2,800	1	Chief of Statistical Department	-	-	-	800	50	1,000	800	1,000	900	£.
1	Deputy Accountant	-	-	-	500	20	600	2,000	2,000	2,000	1	Accountant	-	-	-	800	50	1,000	800	1,000	900	£.
1	Book-keeper	-	-	-	300	15	450	300	600	450	1	Draughtsman	-	-	-	500	20	600	500	600	550	£.
1	Draughtsman	-	-	-	450	25	600	450	600	525	1	Book-keeper	-	-	-	440	20	600	440	600	520	£.
1	Librarian	-	-	-	450	25	600	450	600	525	1	Librarian	-	-	-	300	15	450	300	450	375	£.
16	Senior Clerks	-	-	-	320	20	500	5,120	8,000	6,560	4	Inspectors of Railways; viz.: 2 Junior Class 2 Senior Class	-	-	-	800	50	1,000	1,600	2,000	1,800	£.
23	Junior Clerks	-	-	-	100	15	300	2,300	4,600	3,100	2	Professional Officers, Marine Department	-	-	-	600	25	800	1,200	1,600	1,400	£.
10	Supplementary Clerks	-	-	-	150	10	300	1,500	3,000	2,250	16	Junior Clerks	-	-	-	800	-	800	1,600	1,600	1,600	£.
1	Chief of Statistical Department	-	-	-	1,000	-	1,000	1,000	1,000	1,000	35	Senior Clerks	-	-	-	320	20	600	5,120	9,600	7,360	£.
2	Professional Members (Marine Department)	-	-	-	800	-	800	1,600	1,600	1,600	1	Registrar	-	-	-	300	10	400	300	400	350	£.
3	Inspectors of Railways	-	-	-	700	50	1,000	2,100	3,000	2,550	1	Private Secretary to President	-	-	-	300	-	300	300	300	300	£.
1	Private Secretary to President	-	-	-	300	-	300	300	300	300	72	Private Secretaries to Secretaries (2)	-	-	-	150	-	150	300	300	300	£.
	Ditto to Vice-President	-	-	-	150	-	150	150	150	150		Officekeeper and Housekeeper	-	-	-	200	10	250	200	250	225	£.
	Ditto to Secretaries (2)	-	-	-	100	-	100	200	200	200		Messengers, &c.	-	-	-	-	-	-	1,477	1,477	1,477	£.
70	Officekeeper and Housekeeper	-	-	-	200	-	200	200	200	200		Add Extra Allowances, i. e., Tariffs, Forclosures, Inspection of Anchors, &c.	-	-	-	-	-	-	27,937	41,577	34,457	£.
	Messengers, including Porter	-	-	-	120	-	120	1,105	1,560	1,332			-	-	-	-	-	-	300	300	300	£.
	Extra Messengers	-	-	-	1	1	1	109	109	109			-	-	-	-	-	-	-	-	-	£.
	Firelighter and Lamp lighter	-	-	-	1	10	10	78	78	78			-	-	-	-	-	-	-	-	-	£.
	Normal Establishment	-	-	-	-	-	-	28,762	40,847	34,804			-	-	-	-	-	-	-	-	-	£.
	Exceptional and Personal Allowances	-	-	-	-	-	-	28,062	40,147	34,104			-	-	-	-	-	-	-	-	-	£.

The sums marked with an asterisk are personal and exceptional allowances.
N.B.—The Meteorological Department (viz., the Chief and one Supplementary Clerk), the Surveyor General, and the Nautical Assessors, are not included in the Table of the proposed Establishment, and are, therefore, omitted from that of the present Establishment.

Mr. *Farrer* to the Secretary to the Treasury.

Office of Committee of Privy Council for Trade,
Whitehall, 21 December 1866.

Sir,

I AM directed by the Lords of the Committee of Privy Council for Trade to state to you, for the information of the Lords of the Treasury, that my Lords have had under consideration the Report which has been drawn up by Mr. Cave, Vice President of this Board, and Mr. Hunt, one of the Secretaries to your Lordship's Board, upon the constitution of this Office, with especial reference to the application contained in Mr. *Farrer*'s letter of the 10th August for an addition to the strength of this Department, in consequence of the new duties which have recently been assigned to it.

My Lords are of opinion that, if the recommendations contained in this Report are adopted, the Board of Trade will be strong enough to discharge the duties which are imposed upon it, supposing always that the gentlemen selected to perform the several functions which are contemplated in the Report are gentlemen duly qualified for the positions they will be called upon to fill. I am to observe that, in making this remark, my Lords do not intend to cast the slightest imputation upon the zeal or abilities of the gentlemen now in the office; but they are very sensible of the difficulties which have arisen from the successive additions to the duties of the Board of Trade, and from the circumstance that gentlemen appointed to clerkships under a very different state of things have not been required to make themselves familiar with the new business which has from time to time been assigned to the Department, and which now constitutes the principal part of the work which has to be done.

As an illustration of the difficulties attending a reorganisation of the Office, my Lords would call attention to the opinion expressed in the Report, that the work of the office may be done by sixteen Senior and a proper number of Junior Clerks. My Lords concur in this view. They find that there are at present in the Office sixteen Senior Clerks (omitting Mr. Babington, whose connection with it has terminated with the transfer of the Meteorological Department to the Royal Society), and it might, therefore, be supposed that no addition to this class was required. But these Senior Clerks are so distributed that they are not really all available for the work which it is proposed to assign to them. Four Seniors are required in the Harbours Branch, four in the Marine Branch, and two in the Financial Branch; but there are only at present eight Seniors, besides the Assistant, in these branches. On the other hand, only two Senior Clerks are, it is said, required in the Statistical Department; but, in fact, there are four, besides the Assistant. It would seem a simple arrangement to transfer two of the clerks from the Statistical Department, where there are too many Seniors, to the other Departments, where there are too few; but the gentlemen in the Statistical Department have had no experience of the work in the Marine or Railway Departments, and it would be unfair to call upon them to take a position for which their previous training has not qualified them. My Lords are, therefore, brought to the conclusion that it will be necessary, with a view to the efficiency of the various Departments of the Office, to adopt a different plan of redistribution from that which would at first sight appear to be the natural one. They accordingly propose to appoint the proper number of Senior Clerks in each Department, upon the new footing recommended in the Report, selecting for the purpose as many as possible of the present Senior Clerks, and completing the required number by the promotion of such of the Junior Clerks as may, upon careful consideration, be thought the best qualified for the duties they will have to discharge. The selection of such Junior Clerks on this special occasion should, my Lords think, be made without reference to seniority, and on the ground of superior fitness only. There will then remain three or four of the present Seniors whose position will require consideration. It will be impossible to propose that these gentlemen should be placed on the improved footing which the Senior Clerks will occupy under the new arrangement, as they will not be able to undertake the duties with reference to which the proposed augmentation of salary is recommended. It would be the most convenient plan to abolish altogether the class of existing Seniors, and to allow those who are not selected for the new Senior Class to retire upon superannuation allowances, with the usual addition in consideration of the abolition of their office. There are, however, some gentlemen to whom it would be distasteful to retire altogether from the public service,

and

and for whom suitable employment may be found at their present rates of salary; and, with a view to cause as little personal inconvenience as possible, my Lords propose that these gentlemen should accordingly be retained. My Lords have carefully examined the list of the present Senior Class, and they are of opinion that the following 10 gentlemen should be at once placed upon the list of the new Senior Class, as being available for employment in any Department to which it may be requisite to assign them: Mr. Swanston, Mr. Henry Lack, Mr. Eveniss, Mr. Boys, Mr. Fanshawe, Mr. Pocklington, Mr. Calcraft, Mr. Doyle, Mr. Tennent, and Mr. Jennings. Of the remaining seven, one (Mr. Babington) has left the office on the abolition of the Meteorological Department; another (Mr. Gray) will be appointed under the new arrangement to the post of Assistant Secretary; and three others (Mr. Richard Lack, Mr. Poole Ward, and Mr. Blair), whose terms of service are respectively 39, 26, and 25 years, are prepared to retire upon superannuation, with a compensation allowance for abolition of office.

With regard to Mr. Bunter, who is now attached to the Statistical Department, my Lords find that, on the one hand, he is himself desirous to remain in the public service, even though he will not share in the advantages which will be extended to some of his contemporaries; and that, on the other hand, Mr. Fonblanque is of opinion that his experience renders him valuable for the special work of the Statistical Department. Under these circumstances, and considering that so long as Mr. Valpy continues to hold the position of Assistant, the scheme proposed for the Statistical Department in the Report cannot fully be carried into effect, my Lords recommend that a provisional arrangement should be made, and that instead of allotting two Senior and seven Junior or Temporary Clerks to this Department, they should allot to it an Assistant, two Senior Clerks, and six Junior or Temporary Clerks. Mr. Bunter should continue to serve as a Senior Clerk, but his salary should not rise above its present maximum of 500*l*. The office of Assistant should be abolished when Mr. Valpy ceases to hold it.

The same arrangement, my Lords think, should be made with respect to Mr. Hornby, who would prefer remaining in the public service to retiring with compensation, and whose services can be made available, though my Lords are not of opinion that he would be eligible for one of the new Senior Clerkships. Five Juniors should then be selected for promotion to the Senior Class, raising its number to 15; and on the retirement, either of Mr. Bunter or Mr. Hornby, the number should be raised to 16.

If the Lords of the Treasury will consent to these modifications in the scheme proposed in the Report, my Lords are of opinion that there will be no difficulty in placing the Clerical Staff in this office upon an efficient footing.

Having thus expressed their opinion upon what appears to them the most important point for consideration, my Lords will now proceed to offer some remarks upon the several proposals contained in the Report.

They agree with the Committee that it would be desirable to substitute a Parliamentary Secretary for a Vice President, and to abolish one of the permanent Joint Secretaryships. It will be necessary, in order to effect this change, that an Act of Parliament should be passed; and my Lords, on receiving an intimation that the Lords of the Treasury agree, will direct a Bill to be prepared for this purpose.

As regards the abolition of the permanent Joint Secretaryship, I am to acquaint you that Sir J. Emerson Tennent, the senior Joint Secretary, has expressed his readiness to enter into an arrangement for giving immediate effect to this proposal, and to accept compensation for the abolition of his office. My Lords are of opinion that it would be desirable to accept the offer thus made. Prospective arrangements are always inconvenient; and my Lords are satisfied that nothing would conduce more effectually to the well-working of the business of the Board of Trade than the settlement, once for all, of the questions with regard to its constitution which have been under discussion for so many years. They submit, therefore, to the Lords of the Treasury that it would be desirable to abolish at once the office of one of the Joint Secretaries, without waiting for the passing of the Bill for the abolition of the Vice Presidency, and that Sir Emerson Tennent should receive compensation for that abolition. Sir Emerson Tennent has held the office of Joint Secretary for a period of more than 15 years. This is, however, only a portion of the time which he has passed in the service of the public. From 1841 to

1845 he filled the office of Secretary to the India Board; and from 1845 to 1850 he was Colonial Secretary to the Government of Ceylon, and was subsequently Secretary to the Poor Law Board. Looking to his past services, and to the fact that he is now prepared to retire in order to facilitate an arrangement for the advantage of the public, my Lords are of opinion that he has a claim to a special allowance of the most liberal amount, and that it would not be unreasonable that his full salary should be awarded to him. They desire me to point out that the arrangement for substituting a Parliamentary Secretary at 1,500 *l.* per annum for a Vice-President at 2,000 *l.* and a Permanent Secretary at 1,500 *l.* is calculated to secure a large saving to the public; and that this change is, in fact, wholly independent of the other changes proposed in the Report, which would be equally necessary for the efficiency of the office, whether the change in the Secretariat were made or not.

My Lords approve of the proposed appointment of four Assistant Secretaries. They proposed to appoint Mr. Mallet, the present "Assistant" in the Commercial Department, to one of the Assistant Secretaryships. This will enable them to abolish at once the title of "Assistant" in this branch of the office. They propose to retain the title in the Railway, Marine, and the Statistical Branches so long as Mr. Macgregor, Mr. Larkins, and Mr. Valpy remain in their present positions; but they agree with the Committee in thinking that no successors should be appointed when those gentlemen retire or are promoted.

My Lords agree with the Committee in thinking that the Assistant Secretary for the Commercial Department may ultimately undertake the office of Warden of the Standards. At the present moment, however, it is important to retain the services of Mr. Chisholm in connection with that Department, as there are questions to be dealt with by the Standard Commission which seem to require his attention. My Lords understand that Mr. Chisholm is at present employed by the Lords of the Treasury upon work which occupies a great part of his time, though it still leaves him free to superintend the business of the Standard Department. They are not aware of the arrangement which has been made for his remuneration; and they can therefore only express their hope that a proper allowance will be made to him as Warden of the Standards so long as he continues to hold that appointment.

As regards Mr. Mallet, whom my Lords propose to appoint to the Assistant Secretaryship in the Commercial Department, my Lords are anxious to mark their sense of his long and valuable services in the Commercial Department, especially in connection with Tariff negotiations, which he has on several occasions conducted with much ability, by fixing his salary at once at the maximum, viz., 1,000 *l.* a-year, and I am to request the consent of the Treasury to this arrangement; Mr. Mallet, however, retaining at the same time the special allowance of 100 *l.* a-year awarded to him in 1863 in consideration of his services, more particularly in reference to the negotiation of the French Treaty.

My Lords agree with the recommendation that Mr. Chaney's salary be fixed at 300 *l.* a-year, and that a Junior Clerk be at once appointed for the work of the Standards Department, which has fallen into considerable arrear for want of proper assistance.

With regard to the recommendation of the Committee, that inquiry should be made into the advisability of dispensing with the Reports of this Board upon Railway Bills, I am to acquaint you that the President is in communication with the Chairman of the Committees in both Houses of Parliament on this subject. The result will be communicated to the Lords of the Treasury. It will be quite impossible for this Board to continue the preparation of these Reports without additional assistance.

My Lords agree that it will be necessary to appoint a gentleman well versed in real property law as Assistant Secretary for the proposed Harbours Department, and they request the authority of the Lords of the Treasury for making such an appointment. They are of opinion that it will be sufficient to offer a salary of 800 *l.*, rising by 50 *l.* a-year to 1,200 *l.*, to the Assistant Secretaries for the Harbour and Railway Departments. The other Assistant Secretaries should also begin at 800 *l.*, and rise by 50 *l.* to 1,000 *l.*

Assuming this proposal to be sanctioned, my Lords propose, as above mentioned, to appoint Mr. Gray to the Assistant Secretaryship in the Marine Department, and they also propose that the 100 *l.* a-year now allowed to that gentleman in respect of anchors and chain cables should cease, and that in lieu 100 *l.* a-year

should

should be given as a personal allowance to Mr. Swanston, who, by his long and faithful service and by his great experience and special knowledge of the business of the Marine Department, well merits this addition.

My Lords approve of the proposal that Mr. Eveniss should be allowed 100 *l.* a-year personal to himself, on account of his special qualifications for dealing with the question of the Foreshores; and they request the authority of the Lords of the Treasury for making this addition.

My Lords desire me also to express their opinion that a similar addition should be made to the salary of Mr. Mackenzie, the very able Draftsman attached to the Railway Department, in consequence of the increase in the extent and importance of his duties, and of the peculiar service which his knowledge and experience of the railway system enable him to render to the office.

With regard to the suggested addition of from three to five Clerks, in consequence of the extra work which will be thrown upon the office, my Lords propose to address a separate letter to the Lords of the Treasury as soon as they are able to say what addition will really be required. In the meantime they request permission to appoint six Temporary Clerks, whose services will certainly be required immediately.

In connection with this point they direct me to add that it appears to be essential that at least one of the new Clerks should be a gentleman with some legal knowledge, not necessarily of the highest order, but such as will enable him to assist the Secretary in the subordinate branches of legal work, of which there will be a great deal. They propose, therefore, that they should be allowed to appoint a "Law Clerk" at a salary somewhat inferior to that of a Senior Clerk, say from 350 *l.* to 500 *l.* a-year, to act under the Legal Assistant Secretaries. They desire me to add that, in the event of this appointment being sanctioned, they are of opinion that it might with advantage be offered to Mr. F. H. Hamel of the Customs Establishment, who has done a good deal of legal business for the Board of Trade in the last few years.

My Lords concur in the proposal that a fourth Inspector of Railways should be appointed, and that the Inspectors should be divided into two classes. They request the authority of the Treasury for making this appointment.

They abstain at present from making any remarks upon the question of Temporary and Copying Clerks, as they propose to address a separate letter upon this subject to the Lords of the Treasury.

They agree to the recommendation that the salaries of the Private Secretaries to the Parliamentary and Permanent Secretary should be fixed at 150 *l.* a-year. In connection with this recommendation they desire to call the attention of the Lords of the Treasury to the circumstance that the abolition of Sir E. Tennent's Secretaryship will injuriously affect his Private Secretary, Mr. Fanshawe, a Senior Clerk, who now receives 480 *l.*, of which 100 *l.* is given him as Private Secretary. My Lords are of opinion that it would be reasonable to allow Mr. Fanshawe's salary as a Senior Clerk to remain at its present amount of 480 *l.*, rising by 20 *l.* a year to the maximum of 600 *l.*, which is to be that of the class to which he belongs.

My Lords agree with the recommendation as to the salary of the Office Keeper.

In conclusion, my Lords desire me earnestly to press upon the attention of the Lords of the Treasury the extreme inconvenience which is felt in this Department for want of proper accommodation. At the present time, although the Statistical Department is placed in a separate building, and although the Inspectors of Railways are also accommodated elsewhere, there is not a single room in the office available as a waiting-room; and it continually happens that persons coming on business and deputations, often including Members of Parliament, are kept standing in the passages until they can be received by those whom they desire to see. The confusion which results from this circumstance is at once very inconvenient, and, as my Lords think, not very creditable. They trust that some steps may soon be taken to remedy the evil.

I have, &c.
(signed) T. H. Farrer.

The Secretary to the Treasury to the Secretary to the Board of Trade.

Sir,

Treasury Chambers, 7 January 1867.

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury your letter, dated 21st ultimo, on the Report drawn up by Mr. Cave, the Vice-President of the Board of Trade, and Mr. Hunt, one of the Secretaries to their Lordships' Board, upon the organization and establishment of the first-named Department.

I am desired by their Lordships to state, for the information of the Lords of the Committee of Privy Council for Trade, that they are pleased to sanction the adoption of the recommendations contained in that Report, subject to the modifications and additional proposals suggested in your letter.

They concur in the expediency of substituting an Office of Parliamentary Secretary for that of Vice-President, and for abolishing one of the permanent Joint Secretaryships, and they request that you will move the Lords of the Committee to cause the necessary Bill to be prepared and introduced next Session for giving legislative sanction to this change in the constitution of the Department.

I am at the same time to convey to you the authority of my Lords, in compliance with the wish expressed in your letter:—

1. For the employment of six Temporary Clerks, pending the determination which may be arrived at as to the number of additional Permanent Clerks that may be required.

2. For the creation of an Office of Law Clerk, to act under the Legal Assistant Secretaries, at a salary commencing at 350*l.* a-year, and increasing, by annual increments of 15*l.*, to 500*l.* a-year.

3. For the appointment of a fourth Railway Inspector.

4. For the special arrangement recommended in the cases of Mr. Mallet and Mr. Fanshawe.

5. For the grant of extra allowances of 100*l.* a-year to Messrs. Swanston, Eveniss, and Mackenzie, upon the understanding that these allowances are sanctioned in recognition of personal claims, and will not be continued to the successors of those gentlemen.

As to the claims of Sir J. Emerson Tennent for compensation in the event of the abolition of his office as one of the permanent Secretaries of the Board of Trade, my Lords will be prepared to give them consideration on receiving the necessary statement as to his services.

I am to request that my Lords may be furnished with the particulars of the services of Messrs. Richard Lack, Ward, and Blair, in the usual form, with the view of determining the amount of pension to which they may be respectively entitled.

With reference to the concluding paragraph of your letter, I am to observe that the general question of the insufficiency of accommodation for the purposes of many of the public Departments at present engages the attention of the Government, who have appointed a Commission to examine and report upon the whole subject.

I am to add that as it will doubtless be convenient that the new establishment should take effect as soon as possible, my Lords sanction the adoption of the new classification and rates of salary from the 1st January 1867.

I am, &c.

(signed) *Geo. A. Hamilton.*

BOARD OF TRADE.

COPY of CORRESPONDENCE between the TREASURY and the BOARD of TRADE relative to the ESTABLISHMENT of the latter Office, including a REPORT by the Right Honourable Stephen Care and Mr. G. Ward Hunt.

(*Sir Stafford Northcote*).

*Ordered, by The House of Commons, to be Printed,
15 February 1867.*

BRITISH MUSEUM.

RETURN to an Order of the Honourable The House of Commons,
dated 9 April 1867 ;—for,

ACCOUNTS “ of the INCOME and EXPENDITURE of the BRITISH MUSEUM
for the Financial Year ended the 31st day of March 1867 :”

“ Of the ESTIMATED CHARGES and EXPENSES for the Year ending the 31st day
of March 1868 :”

“ Of the SUM necessary to discharge the same :”

“ And, of the Number of PERSONS admitted to visit the MUSEUM in each Year
from 1861 to 1866, both Years inclusive ; together with a STATEMENT of the
PROGRESS made in the ARRANGEMENT of the COLLECTIONS ; and an ACCOUNT
of OBJECTS added to them in the Year 1866.”

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- I.—GENERAL ACCOUNT of INCOME and EXPENDITURE for the Financial Year ended
31 March 1867.
 - II.—ACCOUNT OF BRIDGEWATER FUND, for the same Period.
 - III.—ACCOUNT OF FARNBOROUGH FUND, for the same Period.
 - IV.—ACCOUNT OF SWINEY FUND, for the same Period.
 - V.—ACCOUNT OF THE BIRCH FUND, for the same Period.
 - VI.—ACCOUNT OF THE CHRISTY FUND, for the same Period.
 - VII.—ESTIMATED EXPENDITURE for the Year ending 31 March 1868, and of GRANT
required, compared with the SUMS Granted for the Year ended 31 March 1867.
 - VIII.—RETURN of the Number of PERSONS admitted to visit the BRITISH MUSEUM in
each Year from 1861 to 1866, both Years inclusive.
 - IX.—STATEMENT of PROGRESS made in the ARRANGEMENT of the COLLECTIONS, and an
ACCOUNT of OBJECTS added to them, in the Year 1866.
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(Mr. Lowe.)

Ordered, by The House of Commons, to be Printed,
1 May 1867.

I.—AN ACCOUNT of the INCOME and EXPENDITURE of the

		£.	s.	d.	£.	s.	d.
TO BALANCE ON THE 1ST APRIL 1866, viz.:							
	£.	s.	d.				
On Account of the Votes for the Establishment	-	23,221	14	7			
Ditto - ditto - for Buildings, &c.	-	9,433	16	6			
					32,655	11	1
On Account of the Vote for Cuneiform Inscriptions	-	-	-	-	84	10	8
							32,740 1 9
- AMOUNT GRANTED FOR THE YEAR 1866/7, per Appropriation Act 29 and 30 Vict. cap. 91	-	-	-	-	-	-	102,744 - -
- SUMS RECEIVED under the following Heads in aid of the Parliamentary Grant for the Establishment, viz.:							
Dividends on Stock, 30,000 L., 3 per Cent. Reduced Annuities	-	900	-	-			
Proceeds of the Sale of Guide-books	-	119	16	7			
Ditto other Museum Publications	-	141	10	11			
							1,161 7 6
					£.	136,645	9 3

* EXPLANATORY STATEMENT of the EXPENDITURE in the above Account.

		£.	s.	d.	£.	s.	d.
1. SALARIES	Officers	-	-	-	9,654	19	3
	Assistants	-	-	-	14,873	13	11
	Transcribers	-	-	-	3,155	9	7
	Attendants and Servants	-	-	-	12,824	8	3
	Police	-	-	-	1,645	-	11
	Persons paid daily or weekly	-	-	-	3,025	16	-
	Attendance on Stoves	-	-	-	732	17	8
	Retired Allowances	-	-	-	3,539	15	8
							49,452 1 3
2. HOUSE EXPENSES	Rates and Taxes	-	-	-	473	8	1
	Household Implements	-	-	-	146	9	-
	Coals, Coke, and Fagots	-	-	-	1,077	11	6
	Candles, Oil, Gas, &c.	-	-	-	329	1	1
	Stationery	-	-	-	555	13	-
	Incidents	-	-	-	794	15	10
							3,376 18 6
3. PURCHASES AND ACQUISITIONS	Printed Books	-	-	-	10,000	-	-
	Manuscripts	-	-	-	1,992	14	5
	Books for the Department of MSS.	-	-	-	41	9	-
	Minerals and Meteorites	-	-	-	699	15	4
	Books and Binding for the Department of Minerals	-	-	-	32	-	3
	Fossils	-	-	-	990	13	4
	Books and Binding for the Department of Geology	-	-	-	30	-	4
	Zoological Specimens	-	-	-	1,638	7	4
	Books and Binding for the Department of Zoology	-	-	-	27	19	8
	Botanical Specimens	-	-	-	180	8	11
	Books and Binding for the Department of Botany	-	-	-	31	16	4
	Oriental, British, and Medieval Antiquities	-	-	-	395	14	10
	Greek and Roman Antiquities	-	-	-	496	16	5
	Coins and Medals	-	-	-	1,499	2	1
	Books and Binding for the Departments of Coins and Antiquities	-	-	-	159	11	-
	Prints and Drawings	-	-	-	1,195	18	2
	Books for the Department of Prints and Drawings	-	-	-	11	16	7
	Freight and Carriage	-	-	-	647	13	8
							20,071 17 8
SPECIAL PURCHASES AND ACQUISITIONS	Further Excavations at Budrum under the superintendence of Mr. Vice-Consul Biliotti	-	-	-	20	19	10
	Purchases from the Castellani Collection of Antiquities	-	-	-	494	5	7
	Ditto at the Wellesley sale of Drawings	-	-	-	962	2	-
	Purchase of the Blacas Collection; paid to the Agents for their services in the transaction	-	-	-	500	-	-
	Cuming Collection of Shells	-	-	-	6,000	-	-
	Collection of Early Roman Coins	-	-	-	975	-	-
							8,952 7 5
Carried forward		-	-	-	£.	81,853	4 10

BRITISH MUSEUM for the Financial Year ended on the 31st March 1867.

	EXPENDITURE.			ESTIMATE, 1866/7.		
	£.	s.	d.	£.	s.	d.
By EXPENDITURE under the following Heads, viz.:						
1. SALARIES - - - as per Explanatory Statement below*	49,452	1	3	50,642	-	-
2. HOUSE EXPENSES - - - ditto - - -	3,376	18	6	3,260	-	-
3. PURCHASES and ACQUISITIONS - - - ditto - - -	20,071	17	8	19,132	-	-
SPECIAL PURCHASES AND ACQUISITIONS - ditto - - -	8,952	7	5	8,000	-	-
4. BOOKBINDING, PREPARING, &c. - - - ditto - - -	10,069	2	11	10,190	-	-
5. PRINTING CATALOGUES, &c. - - - ditto - - -	1,255	15	9	3,090	-	-
6. BUILDINGS, FURNITURE, FITTINGS, &c., } ditto - - -	16,956	19	11	9,280	-	-
including Architect's Commission - }						
7. MISCELLANEOUS - - - ditto - - -	539	11	10	350	-	-
	110,674	15	3	103,944	-	-
- EXPENDITURE for publishing CUNEIFORM INSCRIPTIONS - - -	81	11	-			
	£. 110,756	6	3			
- BALANCE ON THE 31ST MARCH 1867, carried to Account for 1867/8, viz.:						
Specially applicable to Establishment - £. 24,129	6	9				
Ditto - ditto - to Buildings, &c. -	1,756	16	7†			
	25,886	3	4			
Ditto - ditto - for Publication of the CUNEIFORM IN-						
SCRIPTIONS - - - - -	2	19	8			
	25,889	3	-			
	£. 136,645	9	3			

EXPLANATORY STATEMENT of the EXPENDITURE in the above Account—continued.

			£.	s.	d.
Brought forward - - -			81,853	4	10
4. BOOKBINDING, PREPARING, &c.	Bookbinding: Printed Books - - - - -	£. s. d.	7,000	1	6
	" Manuscripts - - - - -		641	15	3
	" Prints and Drawings - - - - -		119	11	7
	Preparing, &c.: Zoology - - - - -		700	3	-
	" Geology - - - - -		198	10	11
	" Mineralogy - - - - -		118	7	2
	" Botany - - - - -		19	5	6
	Repairing and arranging Antiquities - - - - -		1,271	8	-
			10,069	2	11
5. PRINTING CATALOGUES, &c.	Guide-books and Synopsis - - - - -		156	8	3
	Catalogue of Hebrew Books - - - - -		316	17	-
	Catalogues of Manuscripts - - - - -		112	11	6
	Preparing and Printing Catalogues of Zoology - - - - -		275	2	6
	Catalogues of, and Drawings and Engravings from, Coins and Medals - - - - -		6	18	6
	Catalogues of, and Drawings from Antiquities - - - - -		112	1	-
	Tickets, Regulations, &c. - - - - -		168	17	6
	Moulds and Casts from Marbles - - - - -		99	-	-
	Ditto - - - Coins - - - - -		7	19	6
			1,255	15	9
6. BUILDINGS, FURNITURE, FITTINGS, &c., including Architect's Commission	General Repairs, and Maintenance of Museum Buildings, &c. - - - - -		7,060	5	2
	Fittings and Furniture for the Department of Printed Books - - - - -		3,765	5	-
	Ditto - - ditto - - Manuscripts - - - - -		178	19	10
	Ditto - - ditto - - Mineralogy and Geology - - - - -		1,030	10	10
	Ditto - - ditto - - Zoology - - - - -		1,018	13	7
	Ditto - - ditto - - Botany - - - - -		240	2	6
	Ditto - - ditto - - Antiquities - - - - -		2,714	12	9
	Ditto - - ditto - - Coins and Medals - - - - -		137	7	7
	Ditto - - ditto - - Prints and Drawings - - - - -		20	16	5
	Architect's Commission - - - - -		790	6	3
7. MISCELLANEOUS			16,956	19	11
	Law Expenses - - - - -	£. s. d.	153	6	4
	Rent, Rates, and other charges incidental to the premises, No. 103, Victoria-street, Westminster, for the temporary continuance there of the Christy Collection - - - - -		436	5	6
	Less Amount contributed by the Trustees under Mr. Christy's Will - - - - -		50	-	-
			386	5	6
PRINTING, &c. the CUNEIFORM INSCRIPTIONS - - - - -			539	11	10
			110,674	15	3
			81	11	-
			£. 110,756	6	3

† The Building Accounts for Lady-day quarter, 1867, have to be paid from this balance.

II.—AN ACCOUNT of the RECEIPT AND EXPENDITURE of the BRIDGEWATER

	CASH.	STOCK, 3 p'Cent. Consols.
	£. s. d.	£. s. d.
To BALANCE on the 1st April 1866 - - - - -	173 12 6	12,992 15 7
- DIVIDENDS received on 12,992 <i>l.</i> 15 <i>s.</i> 7 <i>d.</i> Stock in 3 per cent. Consols, bequeathed by the Earl of Bridgewater, viz.,		
On the 9th July 1866 - £. 194 17 10		
9th January 1867 - 194 17 10		
	389 15 8	
- ONE YEAR'S RENT OF A REAL ESTATE, bequeathed by the Earl of Bridgewater, received 20 April 1866 - - - - -	32 15 7	
£.	596 3 9	12,992 15 7

III.—AN ACCOUNT of the RECEIPT AND EXPENDITURE of the FARNBOROUGH

	CASH.	STOCK, 3 p'Cent. Consols.
	£. s. d.	£. s. d.
To BALANCE on the 1st April 1866 - - - - -	23 19 6	2,872 6 10
- DIVIDENDS received on 2,872 <i>l.</i> 6 <i>s.</i> 10 <i>d.</i> Stock in 3 per cent. Consols, bequeathed by Lord Farnborough, viz.,		
On the 9th July 1866 - £. 43 1 9		
9th January 1867 - 43 1 8		
	86 3 5	
£.	110 2 11	2,872 6 10

IV.—AN ACCOUNT of the RECEIPT AND EXPENDITURE of the SWINEY

	CASH.	STOCK, 3 p'Cent. Consols.
	£. s. d.	£. s. d.
To BALANCE on the 1st April 1866 - - - - -	149 2 4	5,269 2 9
- DIVIDENDS received on 5,269 <i>l.</i> 2 <i>s.</i> 9 <i>d.</i> Stock in 3 per cent. Consols, be- queathed by Dr. George Swiney for Lectures on Geology, viz.:		
On the 9th July 1866 - £. 79 - 8		
9th January 1867 - 79 - 9		
	158 1 5	
£.	307 3 9	5,269 2 9

FUND, between the 1st April 1866 and the 31st March 1867.

	CASH.	STOCK, 3 p' Cent. Consols.
	£. s. d.	£. s. d.
By PAYMENT for the Collection of the Rents connected with the REAL ESTATE, viz.:		
In the financial year ended 31st March 1867 - - - - -	1 3 4	
- PAYMENTS for the Purchase of MANUSCRIPTS, viz.:		
In the financial year ended 31st March 1867 - - - - -	291 18 -	
- PAYMENTS for BINDING MANUSCRIPTS, viz.:		
In the financial year ended 31st March 1867 - - - - -	31 11 -	
- PAYMENT of ONE YEAR'S SALARY to the Egerton Librarian - - -	210 - -	
	534 12 4	
- BALANCE ON THE 31ST MARCH 1867, carried to Account for 1867/8 -	61 11 5	12,992 15 7
£.	596 3 9	12,992 15 7

FUND, between the 1st April 1866 and the 31st March 1867.

	CASH.	STOCK, 3 p' Cent. Consols.
	£. s. d.	£. s. d.
By PAYMENTS for the purchase of Manuscripts, Autographs, &c., viz.:		
In the financial year ended 31st March 1867 - - - - -	102 17 6	
- BALANCE ON THE 31ST MARCH 1867, carried to Account for 1867/8 - -	7 5 5	2,872 6 10
£.	110 2 11	2,872 6 10

FUND, between the 1st April 1866 and the 31st March 1867.

	CASH.	STOCK, 3 p' Cent. Consols.
	£. s. d.	£. s. d.
By SALARY paid to Dr. Percy for Lectures on Geology in 1866 - - -	144 - -	
- BALANCE ON THE 31ST MARCH 1867, carried to Account for 1867/8 - -	163 3 9	5,269 2 9
£.	307 3 9	5,269 2 9

V.—AN ACCOUNT of the RECEIPT and EXPENDITURE of the BIRCH

	CASH.			STOCK, 3 p'Cent. Consols.		
	£.	s.	d.	£.	s.	d.
To BALANCE on the 1st April 1866 - - - - -	-	-	-	563	15	7
- DIVIDENDS received on 563 <i>l.</i> 15 <i>s.</i> 7 <i>d.</i> Stock in 3 per cent. Consols, be- queathed by Dr. Birch in 1766, for the three Under Librarians of the British Museum, viz.—						
On the 9th July 1866 - £.8 9 1						
9th January 1867 - 8 9 1						
			16 18 2			
£.	16	18	2	563	15	7

VI.—AN ACCOUNT of the RECEIPT AND EXPENDITURE of the CHRISTY

	CASH.		
	£.	s.	d.
To AMOUNT received from the Trustees under the Will of the late Mr. Henry Christy, viz.:			
On the 3rd September 1866 - - - - -	50	-	-
2nd February 1867 - - - - -	50	-	-
			100 - -
£.	100	-	-

British Museum, }
30 April 1867. }

FUND, between the 1st April 1866 and the 31st March 1867.

	CASH.	STOCK, 3 p'Cent. Consols.
	£. s. d.	£. s. d.
By LEGACY paid to the three Under Librarians of the British Museum, whose offices existed in 1766, viz., the Senior Keeper of the Department of Printed Books, of Manuscripts, and of Natural History - -	16 18 2	
- BALANCE ON THE 31st MARCH 1867, carried to Account for 1867/8 - -	- - -	563 15 7
	£. 16 18 2	563 15 7

FUND, between the 1st April 1866 and the 31st March 1867.

	CASH.
	£. s. d.
By AMOUNT transferred in reduction of the expenditure in Rent, Rates, and other charges incidental to the premises, No. 103, Victoria-street, Westminster, for the temporary continuance there of the late Mr. Henry Christy's Collection of Antiquities and Ethnographical Objects	50 - -
- PAYMENTS for the purchase of Antiquities and Ethnographical Objects, similar to those in the Christy Collection - - - - -	49 18 6
- BALANCE on the 31st March 1867, carried to Account for 1867/8 - - - - -	- 1 6
	£. 100 - -

J. Winter Jones,
Principal Librarian.

ESTIMATE, 1867-68.

VI.—AN ESTIMATE of the SUM required to defray the SALARIES and EXPENSES of the BRITISH MUSEUM, including also the Amount required for BUILDINGS, FURNITURE, FITTINGS, &c., for the YEAR ending on the 31st day of March 1868.

£. 99,621.

AN ESTIMATE of the SUM required to defray the SALARIES and Expenses of the BRITISH MUSEUM, including also the Amount required for BUILDINGS, FURNITURE, FITTINGS, &c., for the Year ending on the 31st day of March 1868, under the following Heads:

I. SALARIES:					Required for the Year 1867-68.		Granted for the Year 1866-67.	
1. Officers:								
Number Voted 1866-7.	Required for 1867-8.			£.	£.	s.	£.	s.
1	1	Principal Librarian - - - -	800					
		Ditto - - as Secretary - - - -	400					
1	1	Superintendent of Natural History -	800					
5	5	Keepers of Departments, at 600 £. -	3,000					
5	8	" " " at 500 £. -	4,000					
3	3	Assistant Keepers of Departments, at 450 £. - - - -	1,350					
1	1	Chief Clerk, acting as Assistant Secretary - - - -	450					
16	19	- - TOTAL.	10,800					
		<i>Cr.</i> By amount contributed from Bridge- water Fund towards the Salary of the Keeper of the Manuscripts, he acting as Egerton Librarian -	210					
				10,590	-		9,090	-
2. Assistants:								
Number Voted 1866-7.	Required for 1867-8.			£.				
16	16	First-class Assistants, Upper Section, at 320 £., rising 20 £. annually to 400 £.	5,790					
22	22	Ditto, Lower Section, at 210 £., rising 15 £. annually to 310 £. - - - -	6,062					
22	20	Second-class Assistants, at 150 £., rising 10 £. annually to 200 £. -	3,412					
1	1	Revising Accountant - - - -	100					
1	1	Clerk at Stationers' Hall (gratuity) -	21					
1	1	Superintendent of Fire Engines -	50					
63	61	- - TOTAL.		15,435	-		16,645	
3. Transcribers or Junior Assistants:								
Number Voted 1866-7.	Required for 1867-8.			£.				
27	28	Transcribers, at 90 £., rising 10 £. an- nually to 150 £. - - - -		3,652	-		3,575	-
		Carried forward - - - -		29,677	-		29,310	-

Sum required to defray the Salaries and Expenses of the British Museum—*continued.*

					Required for the Year 1867-68.		Granted for the Year 1866-67.	
					£.	s.	£.	s.
Brought forward - - -					29,677	-	29,310	-
I. SALARIES—<i>continued.</i>								
4. Attendants and Servants:								
Number Voted 1866-7.	Required for 1867-8.							
45	45	First Class Attendants, 100 <i>l.</i> , rising	£.					
		5 <i>l.</i> annually to 120 <i>l.</i> - - -	5,332					
43	43	Second Class Attendants, 80 <i>l.</i> , rising						
		4 <i>l.</i> annually to 100 <i>l.</i> - - -	4,105					
45	46	Third Class Attendants, 60 <i>l.</i> , rising						
		3 <i>l.</i> annually to 80 <i>l.</i> - - -	3,251					
1	1	Clerk of the Works, 130 <i>l.</i> , rising 5 <i>l.</i>						
		annually to 160 <i>l.</i> - - -	146					
1	1	Messenger, 120 <i>l.</i> , rising 5 <i>l.</i> annually						
		to 150 <i>l.</i> - - -	135					
1	1	Assistant Messenger - - -	100					
3	1	Resident Fireman - - -	100					
		Saturday Evening Attendance - - -	60					
139	138	- - - TOTAL.			13,229	-	13,247	-
5. Police - - - - -					1,250	-	1,160	-
6. Persons paid daily or weekly - - - - -					3,060	-	2,610	-
7. Attendance on Stoves - - - - -					750	-	750	-
8. Retired Allowances - - - - -					4,175	-	3,575	-
							52,141	-
II. HOUSE EXPENSES:								
1. Rates and Taxes - - - - -					440	-	440	-
2. Household Implements - - - - -					150	-	150	-
3. Coals, Coke, and Fagots - - - - -					1,000	-	1,000	-
4. Candles, Oil, Gas, &c. - - - - -					370	-	370	-
5. Stationery - - - - -					650	-	650	-
6. Incidents - - - - -					650	-	650	-
							3,260	-
III. PURCHASES AND ACQUISITIONS:								
1. Printed Books and Maps - - - - -					10,000	-	10,000	-
2. Manuscripts - - - - -					2,000	-	2,000	-
3. Books for the Department of Manuscripts - - - - -					50	-	50	-
4. Minerals and Meteorites - - - - -					700	-	700	-
5. Books and Binding for the Department of Minerals - - - - -					30	-	30	-
6. Fossils - - - - -					800	-	1,000	-
7. Books and Binding for the Department of Geology - - - - -					30	-	30	-
8. Zoological Specimens - - - - -					1,000	-	1,000	-
9. Books and Binding for the Department of Zoology - - - - -					30	-	30	-
10. Botanical Specimens - - - - -					250	-	150	-
11. Books and Binding for the Department of Botany - - - - -					30	-	30	-
12. Oriental Antiquities - - - - -					250	-	500	-
13. British and Mediæval Antiquities and Ethnographical Specimens - - - - -					250	-		-
14. Greek and Roman Antiquities - - - - -					1,200	-		-
15. Coins and Medals - - - - -					1,500	-	1,500	-
16. Books and Binding for the Departments of Coins and Antiquities - - - - -					100	-	100	-
17. Prints and Drawings - - - - -					1,200	-	1,200	-
18. Books for the Department of Prints and Drawings - - - - -					15	-	12	-
19. Freight and Carriage - - - - -					300	-	300	-
							19,735	-
Carried forward - - - £.					-	-	75,136	-
							-	19,132
							-	73,034

SUM required to defray the Salaries and Expenses of the British Museum—*continued*.

					Required for the Year 1867-68.		Granted for the Year 1866-67.	
					£.	s.	£.	s.
Brought forward - - -					-	-	75,136	-
SPECIAL PURCHASES AND ACQUISITIONS:—								
<i>Purchases from the Castellani Collection of Antiquities</i> - - -					—		2,000	-
<i>The Collection of Shells formed by the late Mr. Hugh Cumming</i> - - -					—		6,000	-
								8,000 -
IV. BOOKBINDING, PREPARING, &c.:								
1. Bookbinding: Printed Books - - - - -					7,000	-	7,000	-
2. " Manuscripts - - - - -					500	-	800	-
3. " Prints and Drawings - - - - -					250	-	120	-
4. Preparing, &c. Zoology - - - - -					700	-	700	-
5. " Geology - - - - -					200	-	200	-
6. " Mineralogy (including 40 <i>l.</i> for the rent of two rooms in Great Russell-street, for a Laboratory for the analysis of minerals) - - - - -					160	-	120	-
7. " Botany - - - - -					50	-	50	-
8. Repairing and arranging Antiquities - - - - -					1,300	-	1,200	-
						10,160		10,190 -
V. PRINTING CATALOGUES, &c.:								
1. Guide-books and Synopsis - - - - -					350	-	350	-
2. Catalogue of Hebrew books - - - - -					200	-	400	-
3. Catalogues of Manuscripts - - - - -					280	-	200	-
4. Preparing and Printing Catalogues of Zoology - - - - -					1,000	-	1,000	-
5. Catalogues of, and Drawings and Engravings from, Coins and Medals - - - - -					800	-	500	-
6. Catalogues of, and Drawings from, Antiquities (including the Christy Collection of Ethnography) - - - - -					450	-	250	-
7. Tickets, Regulations, &c. - - - - -					200	-	200	-
8. Moulds and Casts from Marbles - - - - -					150	-	150	-
9. Ditto from Coins - - - - -					40	-	40	-
10. Publication of a third volume of the Cuneiform Inscriptions of Western Asia, under the superintendence of Major General Sir H. C. Rawlinson, K.C.B., M.P. - - - - -					1,500	-	—	
						4,970		3,090 -
VI. BUILDINGS, FURNITURE, FITTINGS, &c., Including Architect's Commission.								
1. General Repairs and Maintenance of Museum Buildings, &c. - - -					3,179	-	2,067	-
2. Fittings and Furniture for Department of Printed Books - - -					742	-	2,829	-
3. " " " Manuscripts - - -					148	-	168	-
4. " " " Mineralogy and Geology - - -					1,349	-	949	-
5. " " " Zoology - - -					484	-	828	-
6. " " " Botany - - -					239	-	138	-
7. " " " Oriental Antiquities - - -					1,110	-		
8. " " " Greek and Roman An- tiquities - - -					1,898	-	2,146	-
9. " " " British and Mediæval An- tiquities and Ethnography - - -					615	-		
10. " " " Coins and Medals - - -					112	-	105	-
11. " " " Prints and Drawings - - -					279	-	50	-
						10,155		9,280 -
VII. MISCELLANEOUS:								
1. Law Expenses - - - - -					100	-	100	-
2. Rent, Rates, and other Charges incidental to the Premises, No. 103, Victoria-street, Westminster, for the temporary continuance there of a Collection of Antiquities and Ethno- graphical Objects presented to the British Museum by the Trustees under the will of the late Mr. Henry Christy - £. 350								
Less,—Amount to be contributed by the Trustees under Mr. Christy's will - - - - - 50								
					300	-	250	-
						400		350 -
Deduct,—Credits in aid of the Estimate, viz.:								
Dividends on £. 30,000 Reduced Three per Cent. Annuities - - -					900	-	900	-
Museum Publications - - - - -					300	-	300	-
						1,200		1,200 -
NET AMOUNT OF ESTIMATE - - - £.						99,621	£.	102,744 -*

* This sum of 102,744 *l.* is the grant for 1866-7, for the ordinary expenditure of the British Museum, and is exclusive of the sum of 45,721 *l.* voted in the present Session (1867), on a supplementary Estimate for the purchase of the Blacas Collection.

VII.—RETURN of the NUMBER of PERSONS ADMITTED to VISIT the BRITISH MUSEUM.

PERSONS admitted to view the GENERAL COLLECTIONS in each Year, from 1861 to 1866, both Years inclusive.

	1861.	1862.	1863.	1864.	1865.	1866.
	N°	N°	N°	N°	N°	N°
JANUARY - - - - -	28,667	43,070	32,453	18,884	24,443	30,096
FEBRUARY - - - - -	32,183	36,445	30,042	23,315	21,564	21,086
MARCH - - - - -	33,378	38,499	34,774	45,267	28,163	22,794
APRIL - - - - -	83,436	59,204	49,493	30,471	39,045	46,442
MAY - - - - -	69,993	48,021	42,453	33,493	23,755	39,178
JUNE - - - - -	46,068	103,274	32,751	30,098	42,840	32,130
JULY - - - - -	69,361	143,258	42,618	40,832	36,868	38,969
AUGUST - - - - -	68,205	165,017	39,836	45,662	39,979	41,010
SEPTEMBER - - - - -	41,671	87,008	33,028	28,196	21,544	26,765
OCTOBER - - - - -	49,578	81,530	32,215	34,478	27,792	35,643
NOVEMBER - - - - -	39,351	35,802	23,507	26,748	21,458	26,381
DECEMBER - - - - -	79,995	53,949	47,631	74,895	42,516	47,785
Total Number of Persons admitted to view the General Collections (exclusive of Readers) - - -	641,886	895,077	440,801	432,339	369,967	408,279
Number of Visits—						
To the Reading Room, for the purpose of Study or Research - - - - -	130,410	122,497	107,821	105,899	100,271	99,857
To the Galleries of Sculpture, for the pur- pose of Study - - - - -	2,030	1,647	2,042	1,140	2,356	2,677
To the Mausoleum and Chidus Galleries - - - - -	-	-	-	-	635	491
To the Print Room - - - - -	3,109	3,265	2,827	2,361	2,565	2,968
To the Coin and Medal Room - - - - -	1,817	1,544	1,204	1,822	1,856	2,278
TOTAL - - - - -	779,252	1,024,030	554,695	543,561	477,650	516,550

Mem.—The Public are admitted to the BRITISH MUSEUM on *Mondays, Wednesdays, and Fridays*, between the hours of Ten and Four, during the months of November, December, January, and February; from Ten till Five during the Months of September, October, March, and April; and from Ten till Six from the 8th of May to the 31st of August. The Public will be also admitted on Saturdays from the 8th of May to the 31st of August of the present year, between the hours of Twelve and Six.

Persons applying for the purpose of Study or Research are admitted to the Reading Room, under certain regulations, every day, except on the days specified below, from Nine till Four in the Months of November, December, January, and February; from Nine till Five in the months of September, October, March, and April; and from Nine till Six in the months of May, June, July, and August.

Artists are admitted, under similar regulations, to study in the Galleries of Sculpture, from Nine o'clock to the hour of closing, every day on which the Museum is open, excepting Saturday.

The Museum is closed from the 1st to the 7th of January, the 1st to the 7th of May, and the 1st to the 7th of September, inclusive, on Ash Wednesday, Good Friday, and Christmas-day, and also on any Special Fast or Thanksgiving Day, ordered by Authority.

British Museum, }
30 April 1867. }

J. Winter Jones,
Principal Librarian.

VIII.—PROGRESS made in the CATALOGUING and ARRANGEMENT, and Account of OBJECTS ADDED, in the Year 1866.

DEPARTMENT OF PRINTED BOOKS.

THE Works added to the Collection during the year were arranged on the shelves according to the system of classification adopted in the Museum. The press-marks, indicating their respective localities, were noted in the inside and on the outside of each volume, and on the main-titles and cross-references written for each work. The number of these indications affixed with the addition of separate entries of press-marks in the catalogue amounted to 137,166.

II. *Cataloguing*.—(a.) *New General Catalogue*.—The number of titles (a term including both main-titles and cross-references,) which were written for this Catalogue amounted to 9,321. The number of title-slips transcribed fourfold for insertion amounted to 43,923. The difference in the numbers arises from the circumstance that the title-slips for the books added during the past year were incorporated in the New General Catalogue, whenever their headings belonged to the earlier portion of the alphabet from A to L. The number of index-slips prepared and transcribed to facilitate consultation of the Catalogues was 895.

28,106 title-slips, and 609 index-slips were incorporated into each of the three copies of this Catalogue, from letter A to L, inclusive. This incorporation rendered it necessary, in order to maintain the alphabetical arrangement, to remove and re-insert in each copy 33,440 title-slips and 225 index-slips, and to add to each copy 1,111 new leaves to receive new entries. 29,840 title-slips of letter L (including 16,671 new titles) were laid down in one copy of this Catalogue, 38,398 title-slips (including 27,460 new titles) in a second copy, and 38,825 title-slips (including 27,287 new titles) in a third. 265 index-slips of the letter L were laid down in each set of the Catalogue.

(b.) *Supplementary Catalogue*.—The number of titles written for this Catalogue, extending from L to Z, was 49,925, the whole of which, with a few casual exceptions, belonged to the recent acquisitions of the Department. The number transcribed fourfold for insertion was 20,827, and 370 index-slips were also prepared and transcribed; 17,595 title-slips and 384 index-slips were incorporated into each of the three copies of the Catalogue. In order to maintain the alphabetical arrangement, 27,066 title-slips, and 979 index-slips, were removed and re-inserted in each copy; and 1,205 new leaves were added to each copy to receive them.

The number of new entries made in the Hand-Catalogue of the Periodical Publications was 153, and in that of Academies 242.

(c.) *Map Catalogue*.—The titles written for the Catalogue of Maps and Charts amounted to 5,653, those transcribed fourfold for insertion to 7,884, and those incorporated into each of the three copies of the Catalogue to 7,978. In order to maintain the alphabetical arrangement, 6,616 title-slips were removed and re-inserted, and 325 new leaves were added to each copy to receive them.

(d.) *Music Catalogue*.—The titles written amounted to 5,005, and those transcribed fourfold to 292.

(e.) *Chinese Catalogue*.—The titles written were in number 2,223.

(f.) *Hebrew Catalogue*.—The titles written were in number 105. The printing of the Catalogue was in progress throughout the year and nearly brought to completion at its close. It comprises more than 10,000 Hebrew works, and fills a volume of about 900 pages.

(g.) *Carbonic Hand-Catalogues*.—Of the fourth copy of the fourfold transcript of the title-slips made use of to form a Hand Catalogue, 48,051 title-slips were mounted on cartridge paper, 65,500 were arranged according to the press-marks, and 57,500 were incorporated in the general series: 9,003 title-slips relating to Maps and Charts were mounted in the same way as the preceding, 23,675 were arranged, and 4,100 incorporated. 7,120 title-slips were incorporated in the Hand-Catalogue of Music.

(h.) *List of Books of Reference in the Reading Room*.—The number of alterations and additions made in the interleaved copies of this list, and in the Hand-Catalogue of the same collection, in order to record the removal and substitution of different volumes, amounted to 220 in each case.

III.—The number of volumes sent to the binder in the twelvemonth was 16,812; and, in consequence of the plan frequently adopted of binding several volumes in one, the number returned was 14,772, including 3,831 pamphlets. The number of volumes repaired was 412, and of maps mounted 2,788.

IV. *Reading*

IV. *Reading Room Service*.—1. The number of books returned to the shelves of the General Library from the Reading Room was 210,131; to those of the Royal Library, 9,342; to those of the Grenville Library, 1,009; and to the closets in which books are kept day by day for the use of Readers, 143,312. Adding the estimated number of volumes returned to the shelves of the Reading Room, about 814,191, the whole amounted to 1,177,985, or 4,034 per day, for the 292 days during which the room was open.

2. The number of Readers was 99,857, giving an average of 342 per day; and from the statement above, each Reader appears to have consulted nearly 12 books daily.

V. *Additions*.—1. The number of volumes added to the Library in the twelvemonth (including books of Music, Atlases of Maps, and volumes of Newspapers) amounted to 34,160, of which 1,563 were presented, 5,786 were received in pursuance of the laws of English Copyright, 265 were received under the International Copyright Treaties, and 26,546 were acquired by purchase.

2. The number of parts of volumes, (*i.e.* separate numbers of periodical publications, and of serial works in progress,) amounted to 31,917, of which 403 were presented, 17,525 were received in pursuance of the laws of English Copyright, 737 were received under the International Copyright Treaties, and 13,252 were acquired by purchase.

The number of sets of Newspapers received from the Inland Revenue Offices of the United Kingdom was 1,111. Of these 138 were published in Scotland, 143 in Ireland, 214 in London, and 616 in the rest of England. 12 sets of Newspapers were presented, and 22 purchased.

3. The Maps, Charts, and Plans amounted to 1,269, of which 258 were presented, 274 acquired by English Copyright, and 737 purchased. They extended to 3,391 sheets. Of Atlases, 37 were complete, 9 of which were acquired by copyright, and 28 purchased; and there were 19 parts of Atlases, all acquired by copyright.

4. The number of pieces of Music, each piece complete in itself, was 2,680, of which 2,072 were received by English Copyright, 555 by International Copyright, and 53 were purchased. Of parts and numbers of works in progress 690 were received by English Copyright, 227 by International Copyright. 315 works of Music of greater extent than pieces were added, of which 63 were acquired by English Copyright, 50 by International Copyright, and 202 by purchase.

5. The number of complete works comprised in the 34,160 volumes, and 31,917 parts of volumes already mentioned, amounted, as nearly as could be ascertained, to 33,031. Of these 896 were presented, 8,575 were acquired by English Copyright, and 768 by International Copyright, and 22,992 by purchase.

The number of articles received in the department, not included in the foregoing enumeration of volumes and parts of volumes, comprising single sheets of Maps, single sheets of Letterpress, and other miscellaneous pieces, amounted to 9,379, the addition of which to the sums already given produces a total of 75,456 articles received in the department.

6. A stamp having to be impressed on every article, and more than one on several, the number of stamps so impressed was 301,865.

Thomas Watts.

DEPARTMENT OF MANUSCRIPTS.

1. The Catalogue of Additions to the General and Egerton Collections for the years 1851–1853 has been sent to press and revised. The entire Catalogue for the years 1848–1853 is now printed off, and an Index is in preparation.

2. Reduced descriptions of Additional MSS. 20,189 to 20,240 have been prepared for a Catalogue of Additions for the year 1854; and first descriptions drawn up of Additional MSS. 20,186–20,188, 21,507–21,519 and 21,738–22,130, acquired in the years 1856, 1857.

3. Alphabetical Indexes of writers have been made to the original Letters in Additional MSS. 21,508, 21,509, 21,512, 21,513, 21,514, 21,515, and 21,519.

4. The preparation of the Catalogue in detail of the Birch MSS. has been continued from Additional MS. 4,275 to 4,278, and from 4,394 to 4,469.

5. The Catalogue of Icelandic MSS. has been continued for Additional MSS. 11,157 to 11,246, 11,250, 24,969 to 24,973, and Egerton MSS. 642, 643; and is now complete in manuscript.

6. The Catalogue of Arabic MSS., with Appendices, from sheet 8 K. to 8 S., has been printed off, and an Index prepared.

7. The Persian MSS., Additional 25,786*, 25,787*, 25,863–25,865, 26,282–26,336, 27,241, 27,243, 27,245, 27,254–27,261, 27,263, 27,265–27,271, 27,275, 27,312–27,319; 249.

the Arabic MSS., Additional 27,272-27,274, 25,735, 25,744, 27,493-27,531; the Sanscrit MSS., Additional 26,337-26,463; and the Turkish MS., Additional 26,324, have been described in detail.

8. The Pali MSS., Additional 6,779, 8,903, 11,640, 12,087, 15,240, 15,291, 17,490, 18,756, 22,841, 23,914, 27,279, 27,287, and 27,288, have been arranged and described.

9. One hundred and forty-eight Syriac MSS., viz., Additional 14,666-14,670, 14,736-14,741 B., 15,443, 17,173-17,274, 17,922, 17,923, 17,983, 18,295, 18,296, 18,714, 18,715, 18,716, 18,812-18,821, 21,031, 21,210, 21,211, 21,454, 21,580, 22,370, 23,596, 23,597, 25,874-25,878, and 26,552, have been described in detail.

10. Three hundred and fifty-one Hebrew MSS., viz., Additional 21,967, 22,069, 22,089-22,096, 22,122, 22,413, 23,974, 24,896, 25,717, 25,879, 26,878-26,881, 26,892-27,214, and 27,292-27,299, have been described for the Catalogue of Additions; and an Index prepared for the Manuscript Catalogue of Hebrew MSS.

11. Additional Charters and Rolls 16,509 to 17,202, acquired in the years 1865, 1866, have been described; and previous descriptions of Nos. 9,949 to 10,235, and of the Topham Charters, Nos. 1 to 56 (the whole series), have been revised.

12. The transcription of the catalogue of the Additional Charters has been continued for the use of the Department, from No. 9,943 to No. 10,070, and for the Reading Room from No. 7,314 to No. 10,070; and the descriptions of the Topham Charters have been copied for the use of the Department.

13. An Index to the fourth volume of the Catalogue of Additional Charters has been prepared and entered in the Departmental Copy.

14. Egerton Charters 125-139, acquired in the years 1861-1866, have been described, and entries made in the two copies of the Catalogue.

15. The Catalogue of Seals to Charters has been continued, and 7,685 Seals described, attached to the Campbell Charters XXVII. 1-XXX. 22, to the Topham, Lansdowne, Wolley, and Egerton Charters, and to Harleian Rolls A. 1 to DD. 5, and Harleian Charters 43 A. 1 to 80 C. 52.

16. The leaves of the Cottonian MSS. Tiberius A. vi., and Otho B. iii., B. ix., and C. xi., and letters and papers in Additional MSS. 27,282-27,286, have been arranged.

17. The Additional MSS. have been numbered and registered from No. 26,272 to 26,428, from 26,892 to 27,214, and from 27,236 to 27,394; and bound, repaired, lettered, and stamped, from No. 25,728 to 25,768, from 26,010 to 26,118, from 26,622 to 26,835, and from 26,876 to 26,891.

18. The Reading Room copy of the Register of Additional MSS. has been continued from No. 25,728 to 25,768, 25,789 to 25,905, 26,040 to 26,118, and 26,622 to 26,788.

19. The Egerton MSS. have been numbered and registered, bound, lettered, and repaired, from No. 2,003 to No. 2,018.

20. Additional Charters and Rolls, Nos. 16,512 to 17,202, have been arranged and numbered; and Nos. 16,416 to 16,530 have been cleaned, repaired, and stamped with numbers.

21. Indexes to Letters in special volumes have been inserted in Harleian MSS. 7,349, 7,350, 7,526; and in Additional MSS. 4,300 to 4,306, 21,417, 21,418, 21,420, 21,422, 21,424, 21,425, 21,426, 21,505, 21,506, 21,508, 21,509, 21,512, 23,134, 23,138.

22. New Inventories have been made for the Cottonian MSS., and for the Oriental MSS. in the several collections.

23. The Register of Donations has been continued to the end of the year 1866.

24. A thousand and fifty-seven manuscripts have been folio'd.

25. Three thousand and seventy-three manuscripts have been stamped, the number of stamps amounting to 51,372.

26. Seven hundred and sixteen manuscripts have been bound or repaired.

27. Three hundred and fifty-seven manuscripts have been placed and press-marked.

28. One hundred and ninety-eight Additional Charters, viz. Nos. 16,332-16,530, have been placed and inventoried.

29. The Additions to the Collections during the year, are as follows:—

Additional MSS.	-	-	-	-	-	-	-	286
Original Charters	-	-	-	-	-	-	-	704
Casts of Seals	-	-	-	-	-	-	-	5
Egerton and Farnborough Collections—								
Manuscripts	-	-	-	-	-	-	-	24

Among

Among these, the following may be distinguished, viz.:—

Autograph Note Book of Sir Francis Bacon; containing memoranda relative to official and private affairs, schemes of literary works, etc., from July 1608 to October 1609. From the Tenison Library.

Five volumes of transcripts of Parliamentary Papers, from March 1643 to December 1648. Many of them unpublished.

Three volumes of copies of Despatches of Nicolo Erizzo, Venetian Ambassador to Spain in the years 1727–1729, and to Vienna in 1735–1737.

Thirteen volumes of Papers relating to the family of Paston, of Norfolk; including all the original Letters of the fifth volume of the series of "Paston Letters," edited by Sir John Fenn, with about 300 additional and unpublished Letters of the 15th century, and about 310 of the 16th and 17th centuries, together with about fifty charters, wills, and other documents, and papers relating to the Printed work.

Six volumes of Correspondence and Household Accounts of the families of Gawdy and Mundeford, of Norfolk, of the 16th and 17th centuries.

Correspondence and family papers of James Gillray, the caricaturist, 1751–1830.

Autograph copies of Poems of Allan Ramsay in two volumes.

A Register of Charters of the family of Sibthorpe; of the 14th century. Vellum.

Marini Sanudo's Latin work on the recovery of the Holy Land, with miniatures, and with complete series of Letters and Maps; of the 14th century. Vellum.

The "Roman de la Rose," with drawings in *camaïeu-gris* ; of the 15th century. Vellum.

Legends of Saints Catharine, Cecilia, etc., in Italian, with several very fine miniatures, by an artist of the school of Giotto; 14th century. Vellum.

The Herbarium of Serapion, beautifully written and illuminated, and illustrated with coloured drawings, for the Duke of Carrara; of the end of the 14th century. Vellum.

A fragment of an Italian Novelliero, with coloured drawings; of the end of the 14th century. Vellum.

Ten volumes of Statutes, and other books, of the Grisons, in the Ladine dialect.

Five volumes of Papers relating to Egyptian hieroglyphical inscriptions, by Dr. Thomas Young. Presented by Miss Chambers.

Eight Hebrew Manuscripts, from the 13th to the 16th century.

Nine Persian Manuscripts, from the 16th to the 18th century.

More than six hundred Charters, with other papers, relating to the family of Calverley, of Yorkshire and Cheshire, dating from the 12th century. Presented by Sir Walter C. Trevelyan, Bart.

About fifty Rolls and Charters relating to Norfolk and Suffolk, including Rentals and Household Accounts of Dukes of Norfolk, dated from 1385 to 1423.

30. The number of deliveries of Manuscripts in the Reading Room during the year was 20,576; and of volumes used by Artists and Readers in the rooms of the Department, 1,888, in addition to those shown to visitors.

Edward A. Bond.

DEPARTMENT OF ORIENTAL ANTIQUITIES.

I.—Arrangement.

In the Egyptian division, additional presses have been added to the table-cases in the second Egyptian Room, and the table portion of the same cases glazed with plate glass.

Progress has been made in the incorporation of Egyptian acquisitions.

245 Egyptian objects and 17 portions of papyri have been examined and catalogued.

Seven long pieces of Egyptian papyri and linen have been cleaned and mounted; and three long pieces have been framed, glazed, and placed for public exhibition on the walls of the North West Staircase.

One large Egyptian object has been mounted on a granite, and two others on Caen stone pedestals.

One large bronze figure of Osiris, placed under a glass case in the Egyptian Galleries, and 102 smaller objects mounted and exhibited.

Two volumes of the Egyptian catalogue have been rebound to incorporate additional slips; and the catalogue of Gnostic Gems has been bound.

The account of the Oriental Antiquities in the Guide Book, has been corrected and enlarged for the new edition.

Progress has been made in the revision of the lithographic facsimiles of Egyptian inscribed stones preparing for publication.

Additional shelves have been fitted to the wall cases in the Assyrian side-room, and the contents of the cases re-arranged, to admit of the incorporation of additional objects, on account of the want of space.

Progress has been made in glazing for better preservation of the sculptures in the Assyrian basement, and the whole of the reliefs of the eastern wall of that room are now protected by plate glass.

Some additional portions of sculpture and inscriptions have been fixed to the eastern wall of the Kouyunjik Gallery.

Progress has been made in the cleaning, reparation, and mounting of Assyrian objects; three larger objects have been mounted on stone pedestals, 15 smaller ones on plinths, 339 smaller on tablets, and 71 cleaned and repaired.

About 1,429 inscribed Assyrian clay tablets have been identified and arranged in card boxes for better preservation, and 84 other objects placed in similar boxes for the same purpose.

The Punic inscriptions from Carthage have been examined and fastened in one of the compartments of the Basement Room.

93 paper impressions of Egyptian and Arabic inscriptions have been stamped and placed in the presses of the second Egyptian Room.

329 numbers have been printed and attached to objects in the collection.

360 objects have been registered, and had registration marks affixed to them.

350 descriptive labels have been prepared and attached to objects in the Collection.

II.—*Acquisitions.*

Amongst the acquisitions of this department, the following objects are the most remarkable:—

A statue of breccia of fine workmanship, rather less than life size, bearing the name of Shaaemuab, fourth son of Rameses II., and Governor of Memphis. Presented by Samuel Sharpe, Esq.

The board from the foot of a mummy case, on which is painted the bull Apis galloping to the right, from Sakkara.

Black granite torso of a figure of Harpocrates, on which are engraved figures of deities.

Four small terra-cotta vases found near the pyramids of Gizeh.

A bronze seated statue of the goddess Pasht.

A bronze figure of the goddess Isis, the eyes of which are inlaid with gold.

The upper part of a figure of the god Ptah, in hard green stone, and of fine workmanship.

The upper part of a seated figure of Isis in hard stone, and of fine execution.

A large wooden head rest or pillow, called *ouols*, on which figures of the deities, Besa and Thoueris, and hieroglyphs are engraved. Presented by the Trustees of the Christy Collection.

The bottom of a terra-cotta vase, on which is represented the combat of two gladiators, a retiarius named Philemon, and a mirmillo called Stephanus, of the Roman period.

Portions of the linen bandages of a mummy, on which is traced in outline a monarch, whose features resemble those of Ptolemy Physcon, standing between two crocodiles.

Bandage of linen from the outer covering of a mummy, on which is drawn in black ink, the vignettes and text of some chapters of the Ritual. In the vignettes of the 1st chapter, the mummy of the deceased is seen conducted to the tomb in a thensa or four-wheeled car.

Head of a figure in calcareous stone, from Kadesh Naphthali. Presented by the Very Reverend the Dean of Westminster.

Terra-cotta lamps of the Byzantine period, from Jerusalem.

A terra-cotta stamp and some steatite beads, from Samaria.

Glass beads and other objects from Tyre.

In addition to the above mentioned, are the Egyptian and other antiquities of the Blacas Collection, which will be found mentioned in the special report of that acquisition to the Museum.

S. Birch.

DEPARTMENT OF GREEK AND ROMAN ANTIQUITIES.

I.—*Arrangement.*

One hundred and sixty-five sculptures, inscriptions, and sepulchral tablets have been mounted on plinths and repaired; two portions of tessellated pavement, from Halicarnassus, have been repaired and mounted on slate; two large pedestals in the second Elgin Room have been repaired.

Two thousand and fifty objects have been registered; three hundred and twenty-seven descriptive titles have been attached to objects.

Sheets I to R of the Catalogue of Vases have been printed.

The Guide to the First Vase Room has been issued to the public.

Three hundred and forty-two Greek fictile vases, glass vases, and other antiquities, have been repaired, cleaned, or mounted.

Some portions of the friezes of the Ionic Monument in the Lycian Room have been re-mounted.

II.—*Acquisitions.*

At the close of the year 1865, Mr. Dennis, Her Majesty's Consul at Benghazi, made excavations on account of the Trustees in the ancient cemeteries of Teuchira and Ptolemais, two cities of the Cyrenaic Pentapolis.

In

In these excavations, Mr. Dennis failed at first to find interesting antiquities, but shortly after he had left Teuchira, a remarkable discovery was made there. Within a *peribolos* or precinct, just outside the city wall, was a group of graves, in which were five very remarkable Panathenaic *amphoræ*, all of which Mr. Dennis secured for the National Collection.

These vases may be termed pseudo-archaic in style, inasmuch as they are known to be as late as the age of Alexander the Great, but have black figures, imitated from the old vases, painted on them.

Such *amphoræ* are of extreme rarity. One of those obtained by Mr. Dennis is inscribed with the name of the Athenian archon, Polyzelos, whose date is B.C. 367; another bears the name of the potter, Kittos.

On all these *amphoræ* the figure of Athene is painted on one side, and on the reverse are groups representing public games. On the buckler of Athene, on one of these vases, are two figures, in which have been recognized Harmodius and Aristogeiton, as they were represented in a celebrated bronze group at Athens. See Friederichs über Harmodius und Aristogeiton in Gerhard's Denkmäler u. Forschungen, 1859, p. 66.

Mr. Dennis also acquired for the Museum a very interesting collection of vases and terra-cottas of the finest period of Greek art. Of these the most remarkable is a *hydria*, or water pitcher, with red figures on a dark ground representing Hercules in the Garden of the Hesperides.

This vase is remarkable for the beauty of the drawing. There are also several small vases, with polychrome designs drawn with great delicacy. This class of vases is particularly rare. One of the subjects represents Danae receiving the shower of gold. Among the terra-cotta figures are several remarkable for beauty of modelling and for their admirable condition.

Excavations at Ephesus.—In the course of the past year Mr. Wood has continued the excavations at Ephesus on account of the Trustees. On the site of the Odeum he has found various fragments of inscriptions on thin slabs of marble, which, on being put together, proved to be portions of four Imperial Rescripts. Three were addressed by the Emperor Antoninus Pius to the people of Ephesus. Two of these bear the date A.D. 145, the other, the date A.D. 150.

The two earlier Rescripts relate to the services rendered to the city of Ephesus by Publius Veditius Julianus, who was the *γραμματεὺς* or secretary of the city at the date of the Rescript. In one of these documents is mention of Sulpicius Julianus, an Imperial Procurator. The fourth Rescript discovered by Mr. Wood is addressed by the Emperor Hadrian to the people of Ephesus.

On the site of the Great Theatre, Mr. Wood found the following sculptures:—

(1.) A male torso under life size, probably of a Silenus; of the Roman period. At the side of this figure is sculptured a curious vase which rests on a stand, apparently meant to represent a tripod of metal. On the top of the vase is a *phiale*, in which are a *phallus* and a crescent.

(2.) Part of a frieze, on which is sculptured a boy in high relief. This is also of the Roman period.

Mr. Wood has also found in the Great Theatre the fragment of a *Constitutio* or law relating to the alimony of infants, in which reference is made to a previous *Constitutio* made by Veditius Pollio, probably, the historical personage of that name who lived in the time of Augustus.

He further discovered a row of tombs which mark the direction of an ancient way leading to the city from the south-east. One of these tombs bears the name of M. Calpurnius Rufus, Prætorial legate of Cyprus, Pontus, Bithynia, and the Province of Asia. On another tomb is the name of M. Helvius Geminus, Imperial Proprætor of Asia; on a third, that of Metrodorus, an Ephebach. A fourth tomb is that of a lictor of the Proconsul, Fonteius Agrippa, and in the same row was an altar dedicated by Carinus, Tabularius of the Province of Asia; and a sarcophagus enriched with decorations of a late period.

In a building near the Odeum, Mr. Wood found 80 fragments of inscriptions, which appear to have fallen from the walls on to the floor.

Among the objects purchased at the sale of Signor Castellani's antiquities at Paris, the following are the most remarkable:—

(1.) A bronze figure of Pomona, or the Autumn, holding in her lap a quantity of fruits. This bronze, which is 12½ in. in height, is in fine condition, and a good specimen of Roman art. It was found near Padua.

(2.) Silver cover of a mirror case, on which are embossed in relief Bacchus, a winged figure, and Silenus playing on the double flute.

(3.) A small amber box, probably part of a Roman lady's toilet service. The outside is richly sculptured with reliefs, representing winged genii and Bacchic emblems. This beautiful and unique specimen of carving in amber was found at Aquileia.

A collection of antiquities from Greece has been purchased from Mr. Vice-Consul Merlin, among which the following may be particularly noticed:—

- (1.) A small bronze figure of Eros, from Corinth.
- (2.) A small bronze Siren, with eyes inlaid in silver, from Corfu.
- (3.) Bronze ticket, *symbolon*, of an Athenian dikast or juror.
- (4.) A very interesting collection of small vases of the archaic period, chiefly with figures and ornaments painted in brown on a drab ground. Found in tombs at Phalerum, near Athens, and at Corinth.
- (5.) Group in terracotta of Leda and a swan, finely composed and modelled.
- (6.) A glass bottle with beautiful iridescent colours.
- (7.) Eight leaden weights of Ægina and Athens, found at Athens.

The Blacas Collection purchased at the close of the year will be described in a separate Report.

The following presents have been received in the course of the year:—

- (1.) A gold ring with an intaglio in black agate, representing a male head bound with a diadem; perhaps, that of Ptolemy Physkon.
- (2.) An oval bronze seal, on which are inscribed the heads of the Emperor Philip, his Empress Otacilia, and their son Philip, together with a small figure of Jupiter Serapis, and the name of the people of Breisa; published in the Proceedings of the Society of Antiquaries of London, 1833, ii., p. 265.—*Presented by the late G. Eastwood, Esq.*

II.—Six Greek fictile vases, of which the most remarkable are an *amphora* with red figures representing Theseus killing a robber, a beautiful specimen of the art of Vulci; an *amphora* with black figures representing Ulysses putting out the eye of Polyphemus; and a *cylix* with red figures, representing a drunken revel, curiously treated.—*Presented by T. S. Smith, Esq.*

III.—An interesting collection of small figures in stone and terracotta, together with an archaic fictile vase and several lamps discovered in the island of Cyprus in the course of excavations undertaken conjointly by Dominic Ellis Colnaghi, Esq., and the Vicomte de Maicourt.

Among the terracottas are some very curious archaic figures, several of which are very similar to certain terracottas found at Camirus, in Rhodes, and supposed to be of Phœnician origin.

There are also a number of heads and figures of a later period, most of which represent a goddess with a richly ornamented crown of an unusual type. The heads and figures, rudely carved in stone, which form part of this collection, resemble those found at Dafi in Cyprus, of which the Museum has an interesting series. These belong, some to the Phœnician period, others to a later period when Greek influence predominated in the art of Cyprus.—*Presented by D. E. Colnaghi, Esq., Her Majesty's Consul at Turin.*

IV.—A small bronze archaic female figure, found in the island of Cerigo (Kythera).—*Presented by Signor Roumano of Corfu.*

V.—A marble Corinthian capital, from Sinope.—*Presented by F. W. Kirby, Esq.*

VI.—A fragment of green glazed ware, probably of Egypto-Roman fabric.—*Presented by the Rev. Greville J. Chester.*

VII.—A Roman horse shoe of a peculiar form, found at Regnac, Department of Indre et Loire, France.—*Presented by M. le Docteur Leveillé.*

VIII.—Two masks and a necklace of black terracotta, said to have been found at Chiusi.—*Bequeathed by the late Robert Goff, Esq.*

IX.—A dish of red Aretine ware, together with four terracotta vases.—*Presented by the Trustees of the late Henry Christy, Esq.*

X.—A Roman sacrificial knife; an ivory sword-handle; a plate of bone, upon which a leopard and an ostrich are engraved; part of a terra cotta mould, from Sardinia; and a porcelain vase in the form of a male head.—*Presented by Augustus W. Franks, Esq.*

XI.—An iron sword in a bronze scabbard, found at Mayence. The scabbard, which has been tinned over, is richly decorated, with figures in relief. The principal subject represents a seated

a seated Emperor, probably Tiberius, receiving a victorious General, probably Germanicus.

On a shield placed by the side of the seated Emperor, is the inscription, FELICITAS TIBERI; behind stands a Victory with a shield inscribed VIC AVG (Victoria Augusta). On the lower part of the scabbard is an eagle between two standards, within a temple, and the figure of an Amazon. This interesting specimen of Roman art is *presented by Felix Slade, Esq.*

Woodhouse Bequest.—By an instrument dated 24th February 1866, the late Mr. James Woodhouse, of Corfu, bequeathed to the Trustees of the British Museum his collection of coins and other antiquities, formed during a residence of many years in the Ionian islands, where he formerly held the office of Treasurer.

The coins thus bequeathed to the British Museum are noticed in the Report of the Keeper of Coins and Medals, p. 27 *infra*.

Of the other antiquities comprised in this bequest, the following have been handed over to the Trustees by Her Majesty's Consul General at Corfu, who took possession of the effects of Mr. Woodhouse immediately on his demise:—

- (1.) A marble altar, with festoons, and bulls' heads sculptured on it in relief.
- (2.) A female head sculptured in relief in white marble, which appears to be modern work, probably of the 18th century.
- (3.) A small heart sculptured in white marble, of doubtful antiquity.
- (4.) Three nodules of iron pyrites.
- (5.) A modern brass seal of the island of Zante.
- (6.) A fictile lamp in the form of a toad, not antique.
- (7.) Fourteen Greek leaden weights.
- (8.) Eight Greek pyramidal leaden weights.
- (9.) Three bronze weights.
- (10.) Small brass weight of Ithaca, with head of Ulysses in relief.
- (11.) One modern leaden weight.
- (12.) Three impressions in lead.
- (13.) A large comic mask of terra-cotta.
- (14.) A saucer of variegated glass.
- (15.) A small glass bottle of variegated glass.
- (16.) Two deep saucers of coloured glass.
- (17.) An *amphoriskos* of blue glass.
- (18.) An *oinochoe* of green glass.
- (19.) Small bottle of yellow glass, moulded so as to imitate a date.
- (20.) Ten gold signet rings.
- (21.) Fourteen gold rings.
- (22.) Ten pairs of gold earrings.
- (23.) Six gold plates, with figures in relief.
- (24.) Four gold pendants, two of which are in the shape of a crescent.
- (25.) One crescent-shaped pendant hanging from a chain, the whole of gold.
- (26.) Gold *amphoriskos*, hanging from a pin.
- (27.) Head of Athenè in cameo, cut on a sardonyx. This head seems copied from the same original as the celebrated Vienna intaglio in jasper, and probably represents the head of the Chryselephantine statue of Athene by Phidias.

This cameo is a beautiful work. It is described by Vischer, in his notice of the Woodhouse Museum (Epigraphische und Archäologische Beiträge aus Griechenland, Basel, 1855, p. 2.)

(28.) Five medallions, a ring, a pair of earrings, three pendants, and two small plates, the whole of gold. Found in a tomb at St. Helena, in Corfu.

(29.) Silver snake.

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(30.) Gold

(30.) Gold necklace, with three pendant cameos, said to have been found in a tomb in Ithaca, but of doubtful authenticity.

Besides the objects named in the above list, the museum of Mr. Woodhouse contained, at the time of his decease, various other antiquities, the exact quantity and quality of which cannot be here stated, inasmuch as Her Majesty's Consul General, though he took possession of the effects of Mr. Woodhouse immediately on his demise, declined to make an inventory of his antiquities, though requested to do so at the time.

It further appears by the Consul General's account of his proceedings in this matter, that the objects in the foregoing list which he sent to the Museum, were selected by himself, with the assistance of other persons, and that he handed over the remainder of the antiquities to Mr. Woodhouse's heirs-at-law.

In default of more precise information as to the valuable collection which has been thus dispersed, Mr. Newton begs to subjoin the following list of objects, which, from information obtained at Corfu and elsewhere, he believes to have formed part of the Woodhouse museum.

Gold Ornaments.—(1.) Seventy-five pairs of earrings, most of which had pendants richly wrought in filagree, so as to represent male or female figures, or animals; thirty-one single earrings.

(2.) Upwards of 200 rings, some with gems in intaglio.

(3.) Three wreaths, and a quantity of leaves from wreaths.

(4.) A diadem.

(5.) A necklace.

(6.) Miscellaneous ornaments; two boars of solid gold; a sword four inches long; a sun of solid gold; a disk of solid gold with a radiated head, probably that of the dog-star; two horses of solid gold; an anchor; six scarabæi; three snakes; three cups; two lamps; a thin plate; two small figures; about fifty small pieces of bracteate gold, ornamented with wreaths and other objects in relief.

Silver Objects.—(1.) A lamp, inscribed with an archaic Greek inscription in the Bœotian dialect, and engraved, (Mustoxidi, *Delle Cose Corciresi*, p. 241).

(2.) A number of small oars found in tombs.

(3.) Several hair-pins, one foot long.

(4.) A spindle, one foot long.

(5.) A *phallus*, about two inches long.

(6.) An earring of solid silver.

(7.) A *patera*, embossed.

(8.) A pair of handles from a vase, a lancet, many *spatulæ*, rings.

Bronzes.—(1.) A tablet inscribed with a decree of Proxenia. (Engraved, Mustoxidi, *Delle Cose Corciresi*, p. 188, Pl. VI., W. Vischer, *Epigr. und Archäol. Beiträge*, Pl. I.)

(2.) A tablet with an archaic inscription (Mustoxidi, p. 233. Vischer, Pl. II. fig. 1).

(3.) A *diskos*, about 10 inches in diameter, on one side of which is engraved a standing athlete, on the other, an athlete kneeling on one knee; the drawing of these figures was very fine. (Described, Vischer, p. 2.)

(4.) Plain *diskos*.

(5.) A sword about a foot long.

(6.) A sword with an inscription, found in Italy.

(7.) Many spear heads; two helmets; a cuirass; a knife one foot long, with an iron blade and bronze handle; a curved trumpet; many arrow heads; an inscribed sling bolt.

(8.) Figure of a Greek warrior, holding a spear about two feet high, from Cassope in Epirus.

(9.) Figure of a young girl.

(10.) Female figure, about 15 inches high.

(11.) Vase with two handles, ornamented with figures in relief.

(12.) Twenty-four small bulls; a horse with a silver foot; a horse about four inches long; a dog; some small cows.

(13.) A veiled

(13.) A veiled male figure about six inches high; two male and two female Egyptian figures; two small winged male figures; two helmeted heads about five inches high; a mask, life size, with a wreath.

(14.) A large key, inscribed; two steel-yards, with heads for weights; many lamps and bottles; two keys; two weights; many strigils, and *astragali*; ten rakes used for the fire; a number of small bronze oars; a bell; a torc; armlets; many mirrors, mostly plain; hair-pins about a foot long.

(15.) A small tray, ornamented with gold filagree round the edge; a cup with flowers outside; a cup encircled with ivy; two buckets; the cover of a vase; a small *lebes*, on one side of which an eagle in relief; a vase, two feet high; a knocker about five inches high; two saucepans.

Gems in Intaglio and Cameo.—An emerald with Herakles and a serpent; a head of Jupiter Ammon, (engraved, Vischer, Pl. 1, *see* *ibid.* p. 2); a head of Apollo; a he-goat; a large transparent drab coloured gem (probably a chalcedony), with an intaglio of Ægipan playing on a syrinx, and following a nymph; a garnet, with a figure of Victory; a garnet, Venus sitting on the ground, on her knees two doves; a sard, male winged figure; a carnelian, male bearded head, on the crown stood a little boy; green transparent stone, male beardless head; onyx cameo, winged boy; intaglio, Mercury holding up the *caduceus*; Mercury holding up a child; head bald, bearded; male figure, lower half draped; male figure, left hand on a column, in right hand a branch; gryphon seated to the left, in front a star; male figure, over his back a large bird flying; five birds and inscription; three heads; upwards of a hundred other gems of which no description can be obtained.

Marbles.—(1.) Twenty-one sepulchral inscriptions, mostly published in the work of Mustoxidi already referred to.

(2.) Fragment of inscription relating to Septimius Severus (*ibid.* p. 330).

(3.) Fragment of inscription from Stratia (*ibid.* p. 183, IV.)

(4.) Head of Septimius Severus (*ibid.* p. 330).

(5.) A male head, life size, in blue marble.

(6.) A male bearded head in white marble, about seven inches high.

(7.) A female head in white marble, $2\frac{1}{2}$ inches high.

(8.) About 15 small heads, from two to three inches long.

(9.) A number of small statuettes.

(10.) A column about one foot high, with an inscription on the side.

(11.) An inscribed marble, at the four corners a bird in relief.

Terra Cottas.—(1.) Upwards of a hundred figures, some a foot long, and many heads.

(2.) Many lamps, some ornamented with figures in relief, some covered with blue or other glaze.

(3.) Many bottles, cups, and saucers.

(4.) About 30 plates, with names stamped on the bottom.

(5.) Ten pieces of tile inscribed with the names of local magistrates, and published in the works of Vischer and Mustoxidi, already referred to.

(6.) Handle of an *amphora*, inscribed with the name of a magistrate (published by Vischer, p. 6, No. 20).

(7.) An urn containing bones, with a bronze cover.

(8.) A votive foot.

Glass.—(1.) Several saucers ornamented with patterns inlaid in various colours.

(2.) Many small bottles and vases of variegated glass.

(3.) Vase in the form of a male figure.

(4.) Many saucers, basins, and bottles, of green, yellow, and red glass.

(5.) A barber's basin with seven small bottles.

(6.) A square bottle with a figure in relief on each face.

(7.) Seventeen eggs ornamented with inlaid colours.

Fictile Vases.—(1.) A collection of archaic vases of Corinthian fabric, chiefly from the tomb of Menekrates.

(2.) Vase in the form of an archaic female head, terminating in a bird's body (Vischer, p. 2).

(3.) A vase from Naples, three feet high, with red and white figures on a black ground.

(4.) Many vases with figures or flowers painted on them.

Coins: Silver and Potin.—(1.) Messene.—Head of Proserpine. R. Jupiter hurling thunderbolt.

(2.) Coresia.—Bunch of grapes. R. Quadratum incusum.

(3.) Elis.—Eagle flying, holding serpent in talons. R. Wheel in incuse triangle.

(4.) Elis.—Head of Jupiter. R. Eagle's head.

(5.) Elis.—Head of Jupiter. R. Eagle; thunderbolt; wreath.

(6.) Attambilus II., King of Characene. Published, Lenormant, "*Revue Numismatique*," N. S. IX., pp. 191, 192.

(7.) Silver Athenian didrachm.

Objects in Lead.—Eight slingbolts, inscribed with names, and published by Vischer or Mustoxidi in the works already referred to; weights marked with letters; *astragali*.

Miscellaneous Antiquities.—A stone, the size of a pigeon's egg, which, when held in the light, showed three colours, blue, green, and grey; many pearls from necklaces; a piece of coral, pierced for suspension, having on either side a wolf's face; an iron dagger with a bone handle studded with silver; a sword with an iron blade, and on the handle the face of an animal; hair-pins of bone.

For further and fuller information respecting the Woodhouse bequest, Mr. Newton would beg to refer to the "Report of his Proceedings at Corfu relative to Objects missing from the Woodhouse Collection," which was submitted to the Trustees on the 11th of October last, and to the subsequent correspondence with the Foreign Office.

C. T. Newton.

With respect to the Woodhouse bequest, it is to be observed that Mr. Saunders, Her Majesty's Consul General at Corfu, had no authority, either under the terms of the gift, or from the Trustees of the British Museum, to make any selection from the antiquities in question, or any disposition thereof beyond that of forwarding them to the British Museum. The circumstances connected with this bequest are at present under discussion, and form the subject of a correspondence between the Trustees and the Foreign Office.

J. Winter Jones, Principal Librarian.

DEPARTMENT OF BRITISH AND MEDIAEVAL ANTIQUITIES AND ETHNOGRAPHY.

ALTHOUGH the Collections of British and Mediæval Antiquities and Ethnography were not formed into a separate department until the 10th of March 1866, it has been thought more convenient to treat of them in this report as though they had been separated from the Oriental Antiquities from the commencement of the year.

I.—Arrangement.

In the British and Mediæval Room an additional table case has been received, and, together with the companion case received at the close of the preceding year, has been fitted up with desks and lined with paper. The collection of matrices of seals has been arranged in these cases.

The altering of the cases in the room, to exclude dust and render them more secure, has been commenced; one table case has been thus altered, the fittings replaced, and the case re-papered.

A Roman tomb, presented by Her Majesty, has been placed in one corner of the room.

In the Ethnographical Room the re-arrangement of the Mexican Antiquities has been completed, though rendered more difficult by considerable additions to the Collection. The arrangement of the North American Collections has been commenced, preparatory to which many of the objects in the older collections have been identified.

A table case has been removed to this room from the Department of Greek and Roman Antiquities, and filled with some of the choicer specimens from India, China, and New Zealand. To make room for this case a large Chinese bell has been removed to the landing of the staircase, and a model of an Indian car has been placed in the basement, to which has also been removed a model representing groups of Thugs.

In the Anglo-Roman Gallery three monoliths with Ogham inscriptions have been erected on stone pedestals, and many of the other sculptures re-arranged.

Fourteen objects have been placed on stone or wooden pedestals; 41 matrices of seals have been mounted with impressions at their sides; a collection of antiquities from caves in Yorkshire has been mounted on a wooden board; and a large number of Mexican vases have been repaired.

1,784 Antiquities have been registered, including all the acquisitions of the year, excepting those in the Christy and Blacas Collections; and 189 labels have been added.

In

In the Collection of Casts from Seals the moulds of the foreign seals have been oiled, sorted, and mounted. The type impressions of English personal seals have been arranged and mounted, as well as those of the Scotch seals. The list of the Foreign seals has been revised and put into alphabetical order.

The work done in connection with the Christy Collection will be noticed under that head.

II.—*Acquisitions.*

The miscellaneous acquisitions of the year are 871 in number, exclusive of the Christy, Witt, and Blacas Collections, which would increase the number to nearly 9,000 objects. They may be noticed as follows:

I. *British Antiquities.*—The foreign illustrations of the earlier portions of this collection have received the following additions:—

Part of a bone implement, on which are drawn the heads of a deer and an ibex; found in the cave at Bruniquel, and fitting on to a portion formerly acquired by the Museum; presented by the Vicomte de Lastic St. Jal, the owner of the cave.

Three flint cores, found in the bed of the Indus, near Siikapoor, Upper Scinde; presented by Major General Twemlow, R.A.

Ten bronze implements, found in the island of Thermia, the ancient Cythnus.

Among the British Antiquities properly so called may be noticed the following:—

A series of flint implements, found on the manor of Possingworth, near Waldron, Sussex; presented by Louis Huth, Esq.

Two British urns, and ten flint implements, found in barrows at Filingdales, county York; another British urn found at Lincoln; and four others, from barrows at Broughton, county Lincoln.

Four flint implements, from Glen Ravel, county Antrim; presented by J. R. Robinson, Esq.

Two stone celts, a stone lamp, and other antiquities, found in Orkney, and presented by William Watts, Esq.

A stone quern from Dunino, near St. Andrew's, Scotland; presented by the Reverend C. Rogers, LL.D.

A bronze celt, found in Windsor Park, presented by Her Majesty the Queen.

One hundred and twenty-one bronze implements from various localities; presented by the Trustees of the Christy Collection.

A find of bronze implements from Kensington, another from High Roothing, Essex, three other specimens from various localities, and a bronze horse's bit with enamel decoration, found at Rise near Hull; presented by A. W. Franks, Esq.

A gold torques, found in Norfolk, and a gold ring from Devonshire.

A pig of lead with the name of the Emperor Antoninus Pius, found at Bristol, and presented by the Archæological Institute of Great Britain and Ireland, with the consent of Arthur W. P. Bush, Esq.

A Roman tomb composed of large tiles, two urns found in it, and an elegant glass bottle found in an adjoining tomb; all discovered at Old Windsor by the Rev. F. J. Rawlins, and presented by Her Majesty the Queen.

An extensive collection of Roman antiquities found on the site of the ancient *Colonia of Lindum*, now Lincoln, including numerous specimens of pottery of local fabric, a vase with a dedicatory inscription to Mercury, and a number of fibulæ and other personal ornaments.

Six Roman inscriptions from Lincoln; presented by Arthur Trollope, Esq.

A bronze fibula with a horseman in relief, from Kirkby Thore, Westmoreland; presented by the Rev. W. Greenwell.

A terra-cotta bottle found in Holborn; presented by Arthur Lumley, Esq.

Six bone objects, probably used by the Romans in making pins, found in Moorfields, London, and presented by the Rev. W. Sparrow Simpson.

A collection of hand bricks, pottery, &c., from the island of Herm; presented by John Evans, Esq.

An altar dedicated to the Topical divinities, Vitres; presented by A. W. Franks, Esq.

Three monoliths, inscribed with Ogham characters, found in a fort at Roovesmore, near Cork; presented by Lieut.-Colonel A. Lane Fox.

An Anglo-Saxon urn from Sandy, Bedfordshire; presented by the Trustees of the Christy Collection.

A Danish comb found in York; presented by N. W. J. Westlake, Esq.

A bone disk, carved in an Irish style, but found in London; presented by A. W. Franks, Esq.

Two Merovingian urns from Waban, near Montreuil; presented by John Evans, Esq. Two glass vases of the same period from Germany; presented by the late George Eastwood, Esq.; and two urns from Denmark.

Two panels carved in stone, from the ruins of the Priory at Thetford; presented by John Evans, Esq., F.R.S., F.S.A.

A pocket dial, made by James Kynvyn, 1593, for Robert Devereux, Earl of Essex, favourite of Queen Elizabeth, and bearing his arms; presented by Edward Dalton, Esq., LL.D., F.S.A.

An English watch in the form of a fritillary flower, with niello decoration, made by Edward Bysse, in the 16th century.

The Early Christian Collection has received the following additions :—

An ivory pyx, carved in low relief with pastoral subjects, and probably of the 7th or 8th centuries ; presented by A. W. Franks, Esq.

A terra-cotta bottle with a figure of St. Menas ; presented by the Rev. Greville Chester.

Five early Byzantine gold ornaments, found near Naples.

The Mediæval Collections, of a miscellaneous character, have been increased as follows :—

Fragments of stucco ornaments from the Alhambra ; presented by Alexander Christy, Esq.

Twenty-two matrices of seals, and a medallion in hone stone representing Otho Henry, Count Palatine of the Rhine.

A very remarkable piece of mechanism in the form of a towering ship of gilt brass, with a clock, &c. In it is represented a German Emperor with his Court, apparently Rudolph II. The whole is covered with elaborate engraving and ornaments, and is probably the automaton galley made for the Emperor by Hanns Schlott, of Augsburg, about 1581 ; presented by Octavius Morgan, Esq., M.P.

A bronze ewer in the form of a lion, a bronze censer from Denmark, a state axe of a guild of Saxon miners, and several other objects ; presented by the Trustees of the Christy Collection.

A large number of enamelled counters, representing the Emperors of Rome and Germany, made by Christopher Wermuth at the close of the 17th century.

Four Oriental talismanic stones, with Arabic inscriptions, and an Oriental signet ring of silver.

A crystal cameo of large size.

(2.) *Ethnography*.—The additions to this collection are as follows :—

An Indo-Scythic figure, found in the Punjaub ; presented by Captain A. C. Tupper, F.S.A.

A collection of ancient pottery, stone grinding troughs, &c., from tombs in Nicaragua ; excavated and presented by Frederick Boyle, Esq., and J. G. Jebb, Esq.

Nine ancient vessels of pottery from South America ; presented by Lord Boston.

A collection of silver ornaments brought from Abyssinia by the late Sir W. Cornwallis Harris.

Weapons and dresses of the Bashkirs, nomadic tribes in the government of Oranienburg, in Russia ; presented by M. Alexandre Zvenigorodsky, of St. Petersburg.

In this enumeration no account has been taken of such objects in the Blacas Collection as may belong to this department, as that collection forms the subject of a separate report.

There are likewise two collections which were noticed in the report for the year 1865, but in a passing manner, as they had not then been received by the officers of the Museum. They are the Christy Collection and the Witt Collection :—

(A.)—*Christy Collection.*

In the annual report for 1865 it was stated that the late Henry Christy, Esq., F.S.A., F.G.S., had bequeathed his collections of Antiquities and Ethnography, together with a sum of money, to trustees, by whom the bulk of the collection had been offered on certain conditions to the British Museum, and accepted, but that the collection had not yet been received.

The collections in question being very extensive, and there being no space available at the British Museum for their display, the trustees under the will of Mr. Christy suggested that a temporary place of deposit should be hired by the Trustees of the British Museum, and offered to pay a portion of the rent.

In accordance with that suggestion, the Trustees of the British Museum have rented the apartments formerly occupied by Mr. Christy, at 103, Victoria-street, Westminster, in which a portion of the collection was already arranged. The specimens belonging to the trust were brought together from their various repositories, both in this country and abroad, in order that a selection might be made ; a long range of glass cases, stored away at the Crystal Palace, was removed to Victoria-street, and fitted up as well as circumstances would admit ; and the selected collection arranged in them and in the cases already there.

The new cases are handsomely made of chestnut and plate glass, and afford about 1,120 square feet of wall case for the exhibition of objects. The old cases are made of mahogany and glass, and supply about 350 square feet of wall cases, and 80 square feet of table cases. Two cases not required at the British Museum have been removed to Victoria-street, and furnish 21 additional square feet.

The whole amount of space protected by glass is 1,571 square feet, exclusive of smaller cases and frames. In these, about 7,000 objects have been displayed, but a considerable number remain in drawers and cabinets.

In order to give a succinct account of the collection, it may be convenient to describe shortly the contents of each room. The basis of the arrangement is geographical, but is occasionally modified by the exigencies of space and convenience. The collections are placed in four rooms, the hall and corridor.

Room I.

Room I. Ancient Europe and part of North America.—Stone implements from the Drift, the most ancient remains of human industry hitherto discovered; they include a remarkably fine series from St. Acheul, near Amiens. Antiquities found in the Caves of Dordogne, excavated by Mr. Christy and M. Lartet at the expense of the former. This collection is very extensive, and includes a number of drawings on reindeer bone and horn, probably some of the most ancient works of art that have been preserved; it would have been still more extensive, had it not been known that Mr. Christy intended to present the unique specimens to the French Museum, an intention which the Trustees under his Will have felt bound to fulfil. Ancient stone implements found on the surface in England and Ireland, France, Belgium, and Denmark. The last of these is a remarkable collection, and includes a good series from the Danish Kitchenmiddens. A few specimens from Italy are also to be found, a valuable collection from the caves at Gibraltar, and specimens from the Swiss Lakes. For convenience a case of ancient stone implements from Asia has been placed in this room, as well as the more modern implements, dresses, and weapons of the Esquimaux of America and Asia, and of the maritime tribes of the North West Coast of America. These furnish striking illustrations of the remains found in the caves of Dordogne, and prove that while the climate was similar to that of the northern countries in question, the inhabitants of that part of France must have resembled the Esquimaux in their habits and implements.

Room II. Africa and Asia.—The African Collection is very extensive, and supplies a lacuna in the collections of the British Museum, where there are few objects from this continent. The same may be said of the series from the Asiatic Islands. The collection from Asia Proper is not very numerous; the races now occupying that continent being generally in a more advanced state of civilisation than that which especially interested Mr. Christy. Attention should, however, be called to two valuable relics from China; an Imperial State Seal carved in jade, and a set of tablets of the same material, on which has been engraved a poem by the Emperor Kien-Lung.

Room III. Melanesia and Polynesia.—This room contains a valuable collection of weapons, ornaments, and dresses, both from the islands inhabited by the black races of the Pacific, and from those of Polynesia proper. Many of the specimens are of interest, as belonging to a state of culture which has now completely changed, and as illustrating manners and customs that have disappeared before the commerce and the teaching of Europeans.

Hall.—Here are placed the larger objects from the Pacific, such as spears, clubs, and paddles. The collection of spears is very large and interesting.

Corridor. Australia and part of North America.—The Australian Collection is very complete, and it would not be easy to replace it, inasmuch as the native races are dwindling in most parts of that continent.

Room IV. North and South America.—Antiquities and recent implements and dresses from the North American Indians; ancient Carib implements; and recent collections from British Guiana, and other parts of South America. The most valuable part of the contents of this room is the collection of Mexican antiquities, which is not only extensive, but includes some specimens of great rarity. Among them should be especially mentioned the following:—An axe of Aventurine jade, carved into the form of a human figure; a remarkable knife of white chalcedony; a sacrificial collar formed of a hard green stone; a squatting figure, of good execution, sculptured out of a volcanic rock; and three remarkable specimens coated with polished stones. The latter consist of a wooden mask covered with a mosaic of blue stones, presumed to be turquoises, but more probably a rare form of amazon-stone; a human skull made into a mask, and coated with obsidian and the blue stone mentioned above; and a knife with a blade of flint, and with a wooden handle, sculptured to represent a Mexican divinity, and encrusted with obsidian, coral, malachite, and other precious materials. There is also a small but choice collection of Peruvian pottery.

A catalogue of the collection was privately printed by Mr. Christy in 1862; but it embraces only a small part of the present collection. A more extended catalogue is in preparation, of which 3,184 slips have been completed; some of them, however, include a number of specimens. The cases have all been numbered, and black and gilt labels, 57 in number, have been fixed over them, so as to indicate their contents. About 1,150 card labels have been attached to the objects.

The Trustees of the British Museum entered into possession of the premises in April 1866; but the arrangement of the vast collection, the fitting up of the cases, and the removal of specimens from Paris and elsewhere, prevented the collection from being opened to the public before the 28th of December. The collection is exhibited on Fridays from 10 to 4 o'clock, and admittance is to be obtained by tickets, issued in the hall of the British Museum. The apartments forming part of a private house, it has been necessary to make these restrictions; and from the temporary state of the arrangements, children under 10 years of age are not admitted.

While the arrangement of the collection was in progress, every facility was given to those who were especially studying the subjects with which it is connected, and upwards of 300 visits were paid to the collection by such persons before it was publicly opened.

The Trustees of the Christy Collection have transferred to the Trustees of the British Museum, as additions to the collection, the following presents which they had received during the year 1866 :—

Three stone implements of a Drift type, found near Tripaty, Madras Presidency ; from J. W. Breeks, Esq.

A black stone axe-blade from China ; from William Lockhart, Esq.

A collection of stone implements, pottery, worked bones, and remains of food, excavated by Captain Frederick Brome in caves on Windmill Hill, Gibraltar, with the sanction and support of Sir William Codrington, K.C.B. ; from the Right Honourable General Peel, Her Majesty's Secretary of State for War.

A number of ancient implements from the mounds of Ohio, and two flint implements from the Drift at Salisbury ; from William Blackmore, Esq., the founder of the Blackmore Museum at Salisbury.

A collection of flint implements found in Yorkshire ; from the Rev. W. Greenwell.

Flint implements from Yorkshire, Suffolk, and Buckinghamshire ; as well as a fine series from Spiennes, Mons, and other places in Belgium ; from John Evans, Esq., F.R.S., F.S.A.

A stone axe-head and an arrow-head found in Nova Scotia ; from Edward Hamilton, Esq., M.D.

Three stone axes from Prince Edward's Island, and two groups representing natives of South Africa ; from Captain A. C. Tupper, F.S.A.

Five specimens of pottery, made in the Riff country near Tangiers ; from Captain C. W. Tupper, late Royal Fusiliers.

An extensive collection of Ethnographical specimens from various parts of the world ; from the director of the Royal Gardens at Kew.

Throne or seat from the palace of Kumrasi, West Africa ; from M. Doorly, Esq.

A pair of Lapland shoes, a head piece and weapons from Polynesia, and a Persian bow and arrows ; from Mrs. W. M. Christy.

A wooden carving from Melanesia ; from E. A. Roy, Esq.

A bow, two arrows, and a necklace from the Andaman Isles, and an Egyptian earthen vessel ; from Miss Newbery.

A stone implement of the Drift type, and a skull of *Bos primigenius*, found in the Thames, near Millbank ; also a collection of North American stone implements ; from A. W. Franks, Esq.

The Trustees of the Christy Collection have also made additions to the collection, by the exchange of duplicate specimens which they retained for the purpose, and purchases have been made from a small fund which they have placed at the disposal of the Trustees of the British Museum. The most remarkable of the latter is a Mexican Zodiac, made of wood, encrusted with precious materials, and of the same age and workmanship as the three specimens previously in the collection, and noticed above.

(B).—Witt Collection.

In the last report, it will be seen that a collection had been offered as a present by George Witt, Esq., F.R.S., but had not yet been removed to the Museum. This collection, which illustrates the superstitions connected with the evil eye and nature worship, in various parts of the world and at various periods both ancient and modern, has now been received ; and in conformity with the wish of the donor that it should be kept together, it has been placed in a room prepared for it in the basement. It includes 432 specimens, which have been registered ; and 431 specimens of the same kind, already in the Museum Collections, have been incorporated with them.

A small collection of books illustrating the collection has been also received from George Witt, Esq., which will be kept with the collection as a portion of the Departmental Library.

Augustus W. Franks.

DEPARTMENT OF COINS AND MEDALS.

1.—Arrangement.

1. Greek Series.

778 Greek Imperial coins have been catalogued.

234 Greek Autonomous coins have been registered.

1,124 Miscellaneous Greek Autonomous and Imperial coins have been incorporated.

1,056 Miscellaneous Greek Autonomous and Imperial coins have been re-arranged.

643 Greek Autonomous, of various collections, have been examined, and those required for the National Collection have been set aside.

102 Slips have been written for the Catalogue of Greek coins.

389 Letters and Inscriptions have been engraved for the Catalogue of Greek coins.

500 Descriptive Cards have been written for different portions of the Greek Collection.

The

The coins of Judæa, Syria, and Phœnicia have been studied and re-arranged. The coins of the Seleucidæ, or Greek successors of Alexander in Syria, have been studied and re-arranged.

101 Gold	} coins {	being a part of the collection bequeathed to the Nation by the late Mr. Woodhouse, have been arranged and partially catalogued.
2,387 Silver		
3,128 Copper		
58 Lead		

The collection of Æs grave has been re-arranged, and 78 specimens, attributable to Latium, have been placed at the head of the Greek series.

2. Roman Series:

The new arrangement of the Consular series has been completed.

The new arrangement of the First and Second Brass has been completed, and 1,150 pieces have been placed in new cabinets, with the requisite descriptive cards.

400 coins of the Emperor Probus have been re-arranged.

388 First, Second, and Third Brass of the collection deposited by the Bank of England have been arranged chronologically, with appropriate labels.

The new arrangement of the coins of the Lower Empire has been commenced.

250 miscellaneous Roman coins have been catalogued.

160 miscellaneous Roman coins have been registered.

410 miscellaneous Roman coins have been incorporated.

1,290 descriptive cards and labels have been written for different parts of the collection.

3. Mediæval and Modern:

855 miscellaneous coins have been made out for registration.

1,563 miscellaneous coins have been registered.

580 miscellaneous coins have been catalogued.

705 miscellaneous coins have been incorporated.

563 Copper tokens of the United States have been carefully examined.

150 coins of Genoa and Sardinia have been newly arranged.

120 English medals have been newly arranged.

A large collection of Venetian coins has been carefully examined.

492 Copper tokens of the United States have been arranged for registration.

105 Australian and Tasmanian Copper tokens have been arranged for registration.

448 Flemish and Dutch coins have been arranged in new cabinets.

632 descriptive cards have been written for different parts of the collection.

The registration of the Cuff and Haggard collections of medals (in all 2,615) has been completed.

4. English Series:

1,500 medals of the Bank of England Collection have been registered.

15 miscellaneous medals have been registered and incorporated.

56 miscellaneous coins and medals have been catalogued.

72 miscellaneous coins and medals have been incorporated.

33 Long Cross pennies have been re-arranged.

264 cards (descriptive) have been written for different parts of the collection.

280 coins of Queen Elizabeth have been arranged in new cabinets.

5. Oriental Series:

120 coins of the Khans of Kapchak have been catalogued and incorporated.

24 coins of Assam have been catalogued and incorporated.

319 miscellaneous Oriental coins have been incorporated.

23 miscellaneous Oriental coins have been incorporated.

122 inscriptions on coins of the Sassanidæ have been deciphered.

66 coins of the Arsacidæ have been catalogued and incorporated.

II.—Acquisitions.

The following Coins and Medals have been added to the National Collection during the past year (1866):—

	Gold.	Silver.	Copper.	Lead.	TOTAL.
Greek - - - - -	120	2,834	3,346	58	6,358
Roman - - - - -	528	629	869	1,825	3,851
Mediæval and Modern - - -	46	362	739	-	1,147
English - - - - -	18	39	14	-	71
Oriental - - - - -	10	75	20	-	105
TOTAL - - -	722	3,939	4,988	1,883	11,532

Of these acquisitions, the following may be specified as deserving of more than ordinary notice:—

A magnificent collection consisting principally of Roman gold coins and *Æs* grave, and containing many specimens quite new to the National Collection, purchased from the executors of the late Duc de Blacas; comprising, in number, *N.* 530, *AR.* 910, *Æ.* 834. Lead 1,825; total, 4,099 pieces.

A very remarkable collection, containing 170 specimens of the rarest and most ancient Roman money, quadrasses, asses, &c.; purchased of M. Jules Sambon.

A small but rare collection of coins of the Seleucidæ; purchased from H. White, Esq., Her Majesty's Consul, Tangiers.

Two unique gold coins of Taj-ed-din Ildaz; purchased from Edward Thomas, Esq.

An unique double sovereign of Henry VIII.; purchased from the late G. Eastwood, Esq.

A small but extremely rare collection of Roman coins; purchased from Messrs. Rollin & Feuarent.

A very rare silver coin of Ienberht, Archbishop of Canterbury; purchased of the Rev. T. J. Thorpe.

The following have been presented to the Trustees:—

A very interesting collection of Greek coins, chiefly from Coreyra, the western part of Greece, and the Greek islands, being a part of the collections bequeathed to the Trustees by the late James Woodhouse, Esq., of Corfu.

A gold coin of Catherine II. of Russia, 1766; presented by the Earl Granville, K.G.

80 Australian tokens; presented by the Honourable R. Marsham.

25 Tasmanian tokens; presented by J. Macarthy Browne, Esq.

Three-pfennige piece of Camenz, in Saxony, and a silver coin of Henry III. of Germany; presented by R. Brassey, Esq.

A jéton de presence de la Société des Bibliophiles de France; presented by M. Schéfer, Prem. Secret. de l'Empereur.

A 20-dollar and a 10-dollar piece in gold, struck for British Columbia; presented by F. Seymour, Esq., Governor of British Columbia.

A coin of the Papal States, *sede vacante*, 1823; presented by J. B. Bergne, Esq.

Five coins, respectively, of Herod I., Alexander Jannæus, Boemund of Antioch, Amauri of Jerusalem, and an early Mohammedan coin; presented by the Rev. Greville Chester.

A quarter-cent of the East India Company for 1845; presented by A. B. Neill, Esq.

A second brass coin of the Emperor Claudius, found by Mrs. Milman at the Aust Passage; presented by the Very Rev. the Dean of St. Paul's.

Three copper coins of Norway, and three copper coins of India; presented by the Earl of Enniskillen.

One silver coin of George V. of Hanover, and a silver coin of Nicolas Frederic Peter, Grand Duke of Oldenburg; presented by Major General von Düring.

One uncertain Merovingian coin in gold, found at Pattishull; presented by Lord Dartmouth.

A bronze prize medal of the Moffat Academy Club; presented by David J. Burne, Esq.

An electrotype medal of the late Rev. George Townsend, D.D.; presented by Miss Greenwell.

An United States stamp token, enclosed in a case for circulation during the late war; presented by W. Corkran, Esq.

A five-cent and a three-cent piece of the United States of America; presented by Gardiner Pike, Esq.

A rare coin, in electrum, of the Western Coast of Asia Minor; presented by Randall Callander, Esq.

A bronze medal of Count Radetzky, 1849; a two-franc and a one-franc piece of the Emperor Napoleon III.; and two double dollars of Basle and Lucerne, respectively; presented by J. W. De Salis, Esq.

A Spanish dollar, countermarked as payable at Lanark Mills for 5s.; presented by Vere Irving, Esq.

Ten Irish copper tokens of the 18th century; presented by Andrew Young, Esq.

One Bank token for 3s., 1811; presented by Deffet Francis, Esq.

A Peruvian medal in gold; presented by Hippolito Unanne, Esq.

A badge of George III., a 17th century token, 1666, a medallion of the Peace of Ryswyck, 1697, a medallion of William III., a badge of Edward VI., a medallion (in lead) of Charles I. and Henrietta Maria, a medal of John Kendal, and a prize medal of the Salisbury Volunteer Corps; presented by A. W. Franks, Esq.

The following individual specimens may be mentioned as among the more valuable additions to the cabinets of the British Museum during the year 1866:—

From the Roman portion of the collection of the late Duc de Blacas:

In Gold.—A M. Antonius; a Labienus (unique); a M. Antonius with his brother Lucius; a Julius Cæsar, with the letters LII., denoting his age at the commencement of the Civil War; a Julius Cæsar with a veiled head; a Lepidus; a Cnaeus Pompeius; a legionary coin of M. Antonius; a M. Antonius with his son; an Augustus, struck by his moneyer, L. Mussidius;

L. Mussidius; a Vitellius with his father; a Vespasianus, with the heads of his two sons; two coins of Pertinax, both extremely rare; a Didius Julianus; two coins of Clodius Albinus; an Herennius Etruscus; many rare specimens of the Gallic usurpers; a magnificent medallion of Diocletianus, unique in size and condition; a small medallion of Constantius Chlorus; a full-faced coin of Licinius; medallions of Constantius II., Gratianus, and Honorius II., respectively; and many rare specimens of the coins of the Lower Empire, and of the Byzantine period.

In Silver.—A collection of the rare restorations by Trajanus, together with good specimens of the class of coins struck by the Italians and Samnites during the Social War, A. U. C. 664–5.

In Bronze.—A very rare medallion of Commodus; and a considerable number of large brass coins of the early emperors.

Of the Greek series from the collection of the Duc de Blacas, the most important are, a rich series of the *Æs* grave of Upper and Central Italy, with a few pieces of the same class from Apulia; a very fine Siculo-Punic dodecadrachm; with many valuable coins of Neapolis, Tarentum, Heraclea, Posidonia, Terina, and Croton.

Other remarkable coins received during 1866 are the following:—

A denier of the Abbey of St. Martial, at Limoges.

Two scarce billon coins of the Canton Vallais, struck during the Republic of A.D. 1628.

A rare gold coin of Emanuel Pinto, Grand Master of Malta.

A medal of Henri Christophe as Emperor of Hayti.

An unique silver medal of Richard de Harington.

A very rare Indo-Scythic gold coin.

A very rare gold coin of Maximianus.

An unique silver medallion of Volusianus.

A rare gold coin of Ranuccio I., Duke of Piacenza, A.D. 1593–1622.

A very remarkable gold medal of Queen Elizabeth, probably struck in commemoration of the defeat of the Armada.

A rare gold medal of John George I., Elector of Saxony, A.D. 1611–56.

2278 persons have visited the Medal Room during the year 1866.

W. S. W. Vaux.

THE BLACAS MUSEUM.

This Museum, purchased at Paris in the month of November last, was principally formed by the father of the late Duc de Blacas, who was French Ambassador at Rome and at Naples for many years, and who was distinguished for his knowledge of ancient art, and also for the liberal manner in which he promoted archæological studies as the President of the Institute of Archæological Correspondence at Rome. His official position at Rome and Naples, his ample fortune, and his high reputation as a connoisseur, gave him advantages as a collector of antiquities such as few foreigners resident in Italy have possessed.

After his death in 1839, his Museum passed into the hands of his son, the late Duc de Blacas, a worthy successor to this noble inheritance, who possessed the same refined taste for archæology as his father, and devoted himself especially to the study of Numismatics, having been engaged up to the date of his death in the translation of Mommsen's work on Roman coins.

He enriched his father's collections by many valuable purchases, and, with the assistance of his friend, the Baron de Witte, prepared the text and illustrations of a magnificent work, in which he intended to publish all the more remarkable objects in his collections.

The Museum formed under such favourable auspices by two generations may be classified under the following heads:—

- (1.) Gems.
- (2.) Greek Fictile Vases.
- (3.) Roman Mural Paintings.
- (4.) Greek and Roman Terracottas.
- (5.) Greek and Roman Glass.
- (6.) Silver Toilet Service of a Roman Bride.
- (7.) Gold Ornaments.
- (8.) Coins.
- (9.) Bronzes.
- (10.) Sculpture.
- (11.) Inscriptions.
- (12.) Miscellaneous

- (12.) Miscellaneous Greek and Roman Antiquities.
- (13.) Egyptian Antiquities.
- (14.) Oriental and Mediæval MSS. and Antiquities.

These collections may be described as follows :—

I. Gems.

The entire cabinet of gems consists of 951 cameos and intaglios, of which 748 are ancient, and the remainder mediæval, oriental, or modern. In the ancient series are incorporated 113 vitreous pastes. The collection is arranged according to subjects : first, Deities ; then Heroic Myths ; then Portraits of kings, emperors, and real personages ; and lastly, Scenes and objects from real life, or *genre*. Each gem is carefully and minutely described in a catalogue made by the father of the late Duc de Blacas, in which references are given to works in which particular gems have been engraved.

The Blacas Cabinet of gems has been known to connoisseurs for many years as one of the finest private collections in Europe. It has been principally formed by the purchase of the chief part of the Strozzi Cabinet, and of the Collections of Dr. Barth, physician to the Emperor Joseph II., and of Baron de la Turbie. Nearly all the most valuable gems in the Blacas Museum come from the Strozzi Cabinet, which was formed at Rome more than a century ago, and has enjoyed a high reputation from the time when it was first known to connoisseurs to the present day.*

The finest gems which have passed from the Strozzi to the Blacas Cabinet have been published in the "Museum Florentinum" of Gori, and in the works of Stosch, Maffei, Bracci, Winckelmann, and Millin, and more recently in the "Trésor de Numismatique et de Glyptique." Impressions of them are also to be found in the "Impronte Gemmarie" of Cades, and others. From having been so frequently published, these *chefs d'œuvre* have been generally known to connoisseurs since the time when they belonged to the Strozzi family. Several of the most celebrated are inscribed with names, and the gems so inscribed have been in consequence specially subjected to the keen and sceptical scrutiny of recent German archæologists. While the less critical connoisseurs of the 17th and 18th centuries assumed that the names inscribed on gems are for the most part the actual signatures of ancient artists, modern authorities, such as Messrs. Köhler and Stephani of St. Petersburg, and Dr. Heinrich Brunn, in his "Geschichte der Griechischen Künstler," have generally agreed, that many of the so-called signatures of artists, which occur on ancient gems, were either added in the last century by modern forgers to enhance their commercial value, or were anciently engraved, but not by the hand of the author of the gem ; most of these names being probably those of the proprietors of the gem, some, possibly, names of the artists to whom the work was attributed. In discussing the genuineness of the signatures, it is obvious that the first point to be established is the genuineness of the gem itself so inscribed ; and it is satisfactory to find that certain gems in the Blacas Collection, which were known in the last century as the pride of the Strozzi Cabinet, have retained their ancient reputation ; and though, in some instances, their inscriptions have been suspected or condemned, the genuineness of the gems themselves as ancient works of art has been very generally admitted by the most recent authorities.

Among the cameos and intaglios in the Blacas Collection, the following may be especially noted :—

Cameos.—(1.) The bust of Augustus, with the ægis on the breast. This cameo, which is of an oval form, measures $5\frac{1}{4}$ inches by $3\frac{3}{8}$ inches. The material is a sardonyx of three layers. It was formerly in the Strozzi Cabinet ; and from its great size, the beauty of the work, and the fine quality of the stone, is certainly the most important gem in the Blacas Cabinet. How it originally came into the Strozzi Cabinet does not appear. Gori, who has published it in his "Museum Florentinum," I. Pl. 18, p. 47, says that, when in the possession of Monsignore Leo Strozzi, at the beginning of the 18th century, it was ornamented with an ancient gold diadem set with gems, and that, as this was much decayed, the owner had a new one made, in which the ancient gold setting was retained, and gems were added. This setting appears to be mediæval, and the cameo may therefore, at some time in the Middle Ages, have formed part of a reliquary. Gori, misled by the diadem, publishes this as the portrait of Constantine Junior, an error in which some recent writers have followed him.

Though this gem is surpassed in size by some few which are extant in public museums, it is perhaps unrivalled among large cameos for beauty of work and material.

It is engraved, without the ornamental diadem, in the "Trésor de Numismatique et de Glyptique ; Iconographie des Empereurs Romains," Paris, 1843, Pl. V., 1, where it is erroneously stated to be in the Florence Collection.

(2.) Onyx cameo ; Augustus, beautifully mounted in gold, with the Capricorn, the sign of the nativity of this Emperor, enamelled at the back of the setting. The mounting appears to be of Cellini's time, and it may therefore be presumed that this cameo was discovered

* For notices of the Strozzi Collection, see the "Museum Florentinum" of Gori, published in 1731, Preface, p. 14, from which we learn that it was formed by Monsignore Leo Strozzi, at the beginning of the 18th century ; also, H. K. E. Köhler, "Gesammelte Schriften," St. Petersburg : 1851, vol. iii.

covered as early as the 16th century. It belonged to the Strozzi Cabinet. The face presents an admirable likeness of Augustus in advanced years.

(3.) Onyx of three layers, representing Julia, the daughter of Augustus, crowned with poppies; the lower half of the face broken away.

(4.) Onyx cameo, of two layers, representing either the young Germanicus, or, as some think, Marcellus, and inscribed ΕΠΙΤΥΓΧ. The stone is broken off at the chin, so that the remaining letters of the name ΕΠΙΤΥΓΧ[ΑΝΟΣ] are wanting. This cameo belonged to Fulvio Orsini, and was engraved by Theodore Galli as early as the year 1498. (See Faber, "Ilustrium Imagines," Pl. LXXXVII.) It has always been greatly esteemed for the beauty of its work, and the inscription is considered by Köhler to be one of the very few genuine examples of an artist's signature on a gem.

(5.) Claudius Drusus; full-face cameo, on onyx, from the De la Turbie Collection; very finely modelled, and in admirable condition. Engraved, Visconti, "Iconographie Romaine," Pl. X., XI., figs. 3, 4.

(6.) Onyx of two layers; bust of the young Tiberius, full face. This cameo is from the Strozzi Collection, and is in a cinquecento setting. Engraved, Gori, Mus. Flor. I., Pl. XXI., fig. 1.

(7.) Onyx of three layers; head of Drusilla, sister of Caligula.

(8.) Fragment of a large onyx cameo, of three layers, representing a bust of the Empress Messalina. The ground of the relief, and the lower part of the face are restored. The stone thus repaired is of oval form, measuring 4 inches by 3½ inches.

(9.) Onyx, three layers; head of Claudius.

(10.) Onyx, two layers; head of Galba. From the Barth Collection.

(11.) Onyx, three layers; bust of Elagabalus. From the Barth Collection.

(12.) Onyx, three layers; bust of Carinus.

(13.) Onyx, two layers; bust of the elder Licinius, full face, in high relief. From the Barth Collection.

(14.) Onyx, two layers in a cinquecento mounting; a male and a female bust, side by side in profile, which have been called Ptolemy Philadelphus and Arsinoë, though there seem no sufficient grounds to justify this attribution. As the male head wears a diadem, it is probable that the portraits of a King and Queen of the Macedonian period are here represented. In no cameo of this Collection is the hard and ungrateful material more skilfully dealt with than in this beautiful work. From the Strozzi Collection.

(15.) Circular onyx, composed of three layers, and nearly two inches in diameter. Victory in a *quadriga*. A fine material, the colours skilfully arranged in the composition. The onyx is pierced through diametrically.

(16.) Oval onyx, three layers; Pallas Athene in a *biga*; on her shield the Gorgon. The colours happily counterchanged.

(17.) Oval onyx, three layers; a Satyr dancing, brandishing a *thyrsus*, his head thrown back in orgiastic frenzy. A beautiful stone; the work finely executed. From the Strozzi Collection.

(18.) Head of Medusa, cut out of an amethyst; a fine stone, measuring 2½ inches by 2 inches. Fine Roman work. This remarkable cameo was found about the commencement of this century by a peasant in a vineyard, near the Arco della Salara, at the foot of the Aventine Hill at Rome, whence it passed into the collection of Prince Laurenti, from whom it was obtained by the Duc de Blacas. Engraved, "Trésor de Numismatique et de Glyptique, N. Gal. Myth.," Pl. XXVIII., fig. 1.

(19.) Oval onyx, of five layers; Victory driving a *quadriga*. Fine Roman work. From the Barth Collection.

(20.) Onyx, two layers; Jupiter disguised as a Satyr surprising Antiope. This cameo was found in excavations made at Ostia by order of the Papal Government in 1804. It once belonged to the private collection of Pope Pius VII., and has been published in the "Trésor de Numism. et de Glypt., N. Gal. Myth.," Pl. IX. 16.

(21.) Onyx of three layers. Dramatic rehearsal; three youths, one chanting from a book, another playing on the double flute, the third beating time. Very curious for subject. From the Strozzi Collection.

(22.) Onyx, broken; Centauress suckling her young. From the Strozzi Collection. Engraved, Gori, "Mus. Flor. I.," Pl. XCII., fig. 5.

(23.) Onyx, two layers; Panther seizing a horse.

(24.) Onyx, two layers; Horse.

(25.) Onyx, three layers; fragment of a winged Pegasus; a very beautiful stone. From the De la Turbie Collection.

(26.) Onyx, two layers, broken; Satyr giving drink to a panther. From the Strozzi Collection.

(27.) Onyx; Comic Mask.

(28.) Carnelian; Head of Satyr, to the front.

Intaglios.—(1.) Head of Hercules, in blue beryl, inscribed ΓΝΑΙΟC. This is perhaps the most beautiful intaglio in the Blacas Collection. It was originally in the Strozzi Cabinet, and has been often published. It is highly praised by Winckelmann, "*Geschichte d. Kunst*," vii. 1, § 41, p. 260. Visconti, in his "*Esposizione dell' Impronte del Principe Chigi*," p. 218, No. 210, describes it as "*una delle più sorprendenti incisioni che ci faccian fede dell' arte antica . . . capo d'opera dell' artefice Gneo, è stato più volte edito e serve tutta via d'un preclaro ornamento alla Dattiloteca Stroziana.*" Köhler praises the refinement and tenderness of the execution and the rich and varied composition of the hair, though he thinks that the panegyric of Visconti is exaggerated, and that some of the details are a little overwrought. The inscription ΓΝΑΙΟC is considered by Dr. Brunn as genuine, though Köhler condemns it as modern, on grounds which appear to be insufficient. This intaglio was discovered as early as 1506, at which date it is mentioned by Faber in his "*Illustrium Imagines*," p. 66, who, on account of the inscription ΓΝΑΙΟC, supposed it to be the signet ring of Pompey. It subsequently passed from the hands of Andreini, a Florentine collector into the Strozzi Cabinet. On the sale of this cabinet to the Duc de Blacas, this gem disappeared, having, it is said, been stolen by the person who packed the gems. Many years afterwards, it reappeared in the Schellersheim Collection, and was purchased by Baron Roger, and, after passing through the hands of two other French collectors, was acquired by the Duc de Blacas in 1858, and thus finally restored to the Strozzi Collection.

(2.) A Head of Medusa, in chalcedony, nearly $1\frac{2}{16}$ inches in length by 1 inch diameter. This intaglio, as Köhler justly remarks, vol. iii., p. 129, is one of the most celebrated gems extant. Winckelmann, "*Geschichte d. Kunst*," vol. 2, § 20, pp. 167–8, records the fact that it was found near the Convent of S. S. Giovanni e Paolo, on the Caelian Mount, at Rome, and that it passed into the hands of Marc Antonio Sabbatini. After having been at one time the property of Cardinal Albani, it was ultimately acquired by the Strozzi family, of whose cabinet it long formed one of the chief ornaments. The exact date of its discovery is not known, but it must have been before the year 1709, when it was published in Maffei's "*Gemme Antiche Figurate*," iv. Pl. 28, p. 38, and the gold mounting seems at least a century older. It is inscribed with the name Solon which, in the opinion of Dr. Brunn, may be the name of the engraver of the gem. This intaglio is remarkable for the size and quality of the stone, and still more for the elaborate refinement and mastery of the execution. The style will remind the numismatist of the beautiful coins of Mithradates, to whose period this gem may belong.

(3.) Mask of Pan, in amethyst, inscribed ΣΚΥΑΑΞ. Of this intaglio, Köhler says, vol. iii. p. 74, "This mask may be considered one of the greatest masterpieces of ancient art, not only on account of the genius of the conception, but of the spirit and thoroughness of the execution." He acknowledges the genuineness of the inscription, but thinks it denotes the owner, not the artist. This intaglio is particularly interesting on account of the depth of the cutting. It was formerly in the Strozzi Collection, and has been published by Gori, Mus. Flor. ii. Pl. ix. fig. 3, and in several other works cited by Brunn, vol. ii. p. 580.

(4.) Head of Medusa, in carnelian. This beautiful intaglio is noted by the Duc de Blacas in his catalogue, as one of the finest gems in his collection. It was in the Strozzi Collection, and is published by Gori, Mus. Flor. ii. Pl. c. fig. 3., Trésor de Numism. et de Glypt. N. Gal. Myth., Pl. xxvii. fig. 10. The high praise which Winckelmann (vii. 1, § 41, p. 260) bestowed on this gem is confirmed by Köhler, vol. iii. p. 132.

(5.) Head of Medusa, on an amethyst; a most beautiful intaglio, representing Medusa with the eyes closed as if in sleep. In front of the head are the remains of letters in which some have attempted to read the name of the celebrated artist, Pyrgoteles.

(6.) Fragment of head of Æsculapius on a carnelian; in front of the head, the name ΑΥΑΟΥ. This gem, according to Stosch, passed in his time successively from the Buoncompagni Cabinet to that of Prince Ludovisi, and thence into the Strozzi Collection. It has been frequently published, and is highly praised by Millin and Visconti, the latter of whom (*Opere Varie*, ed. Labus, Milan, 1829, ii. p. 177), calls it "*Frammento nobilissimo.*" The name on this gem may be that of one of its ancient possessors.

(7.) Bust of Victory on carnelian, a beautiful intaglio from the Strozzi Cabinet, published by Gori, Mus. Flor. ii. Pl. lv. fig. 3. This is classed by Köhler, vol. iii. p. 302, among the finest in the Strozzi Collection.

(8.) Apollo Citharædus, his right elbow resting on a small draped female figure; deeply cut on a beautiful jacinth. The attitude of this figure is very similar to that of the statue of

of Apollo from Cyrene, in the British Museum, published, Smith and Porcher, "Discoveries at Cyrene," Pl. 62. This intaglio is much praised by Visconti in an unpublished note preserved among the MS. documents relating to the Blacas Collection.

The collection of Etruscan and archaic scarabæi, mostly on carnelian, is exceedingly choice. Many of these are described in the *Impronte Gemmarie*, published in the *Bulletino* of the Roman Institute. The subjects of these scarabæi mostly represent scenes and incidents of heroic life, and especially exploits of Hercules. Among the more remarkable subjects are—

(9.) A burnt carnelian, inscribed *HEPKAE KYKNE* in Etruscan characters, and representing Herakles slaying Kyknos. Published in the *Bulletino* of the Roman Institute, 1831, p. 106, No. 22.

(10.) Burnt onyx. Herakles approaching the warm springs of Himera, indicated by a stream issuing from a lion's mouth. This curious subject is represented on the silver coins of Himera and on a Fictile Vase in the British Museum.

(11.) Onyx. Herakles seated on the funeral pile; found in the environs of Viterbo in 1838, and published in the *Bulletino* of the Roman Institute, 1839, p. 102, No. 27.

(12.) Onyx, of three layers. Capaneus struck by a thunderbolt, kneeling on one knee on the back of the scarabæus, in low relief, a male figure, from whose left arm hangs a vase. This figure has the features of a negro, and is, perhaps, a slave; the foreshortening of the limbs is admirably expressed in the relief, as on the reverse of the archaic silver tetradrachm of Naxos in Sicily. It is most rare to find figures sculptured on the backs of scarabæi. This interesting gem was formerly in the Laurenti Collection.

(13.) Achilles mourning for the loss of Briseis; his name in Etruscan characters. This scarab was found in a tomb at Tarquinii, and was purchased from the Prince Vidoni of Cremona, in 1838.

(14.) Carnelian. A warrior kneeling, armed with a bow and club; a serpent approaches to bite his foot. This figure has been called Orion, Cadmus, or Herakles Ophiuchos. Published in the *Bulletino* of Roman Institute, 1834, p. 117, No. 14; see *Annali* of same Society, VII. p. 252.

(15.) Carnelian. Patroclus taking leave of Achilles on going to battle; inscribed with the name of Patroclus in Etruscan characters; from the Laurenti Collection. Published in the *Bulletino* of Roman Institute, 1839, p. 102, No. 34.

(16.) Carnelian. Herakles and Mercury; fine archaic work.

(17.) Banded onyx. Wounded warrior at the feet of another warrior, imploring his life. This gem, a scarabæus cut down, is interesting as having been the signet ring of the Emperor Joseph II., by whom it was given to his physician, Dr. Barth.

(18.) Green jasper. Ulysses, entering his house, is recognized by his dog. This seems to be the gem engraved, Millin, *Gal. Mythologique*, Pl. clxvii., No. 640.

(19.) Carnelian. Apollo holding out a fawn; similar to a figure on the silver coins of Caulonia, in Bruttium.

(20.) Carnelian. Apollo Hyakinthios, or Taras, holding out a flower; same type as on the silver coins of Tarentum.

(21.) Carnelian. Mercury kneeling on a tortoise, which he is about to slay.

(22.) Carnelian. Tantalus trying to drink. From the Laurenti Collection. *Denkmäler d. alten Kunst*, ii. Pl. lxi., No. 865.

(23.) Burnt Carnelian. The Danaïdes carrying water-pitchers.

The Historical Portraits in intaglio form a series of scarcely less interest than those in cameo already described. The following may be particularly mentioned:—

(1.) Lapis lazuli. Perseus, King of Macedon.

(2.) Carnelian. Head attributed to Juba I., King of Mauritania. Visconti, *Iconographie Grecque*, Pl. 55, fig. 4.

(3.) Sard. Juba II., King of Mauritania.

(4.) Carnelian. Head, attributed to Jugurtha. The type seems African.

(5.) Black jasper. Head, wrongly ascribed to Rhœmetalcès, King of Pontus. Inscribed *ΑΜΦΟ*. A very beautiful gem, much praised by Köhler, vol. iii. p. 91. The name is probably an abbreviation of Amphoteros, and is an ancient signature, though there is no evidence to show that it is that of an artist. This gem came from the Riccardi Collection, and is published by Gori, *Mus. Flor.* ii. pl. x. fig. 3. Inscr. Etr. 1, pl. 2, fig. 4; Bracci, *Memorie degli Ant. Incis.* i. pl. 17, p. 93. See Letronne in *Annali dell' Inst. Arch.* xvii. p. 261.

(6.) Jacynth. Julius Cæsar, full face; inscribed *ΔΙΟΣΚΟΠΙΔΟΣ*. A most beautiful intaglio,

intaglio, published in the *Trésor de Numismatique et de Glyptique, Iconographie Romaine*, pl. ii. fig. 10, and described by Charles Lenormant, *ibid.* p. 3, as a "chef d'œuvre de la glyptique des anciens," praise which is not too great for this beautiful intaglio. The genuineness of the inscription, ΔΙΟΣΚΟΡΙΔΟΣ, which should have been ΔΙΟΣΚΟΡΙΔΟΥ, has been suspected. This gem is from the Barth Collection.

(7.) Burnt carnelian. Livia, with the attributes of Ceres, in a car drawn by elephants. On the car is represented a combat of gladiators.

(8.) Onyx. Portraits of Germanicus and Agrippina, held up by a Victory. Formerly in the Albani Collection.

(9.) Carnelian. Galba.

(10.) Carnelian. Vespasian.

(11.) Carnelian. Hadrian.

(12.) Carnelian. Sabina, inscribed ANTIOXIC. Published in Bracci, *Memorie d. Ant. Incis.* i. pl. 22. Lettre de R. Rochette à M. Schorn, p. 30.

(13.) Carnelian. Heads of Commodus and Hercules, side by side. Commodus wears the lion's skin of Hercules.

(14.) Niccolo. Caracalla; on the reverse, Plautilla; with a curious Latin abbreviated inscription round each head, which Visconti and Lenormant have both essayed to read, but neither very successfully.

(15.) Onyx, two layers, nearly 2 inches by 1½ inches. Called Caracalla, but the style of this intaglio seems later than that Emperor's time. From the Barth Collection.

(16.) Sard. Head of Gordian. On the reverse, a sun-dial placed on a column, from which hangs a sword; in the field, a shield and the inscription A.FOL.

(17.) Red jasper. Heads of Carinus and Magnia Urbica facing each other.

(18.) Red jasper. Male and female heads facing each other, between them two joined hands grasping a poppy head and ears of corn. These have been called Silanus and Messalina, but the character of the male head and of the head-dress of the female suggests a later period.

Besides these Regal and Imperial portraits in intaglio, are several which may be recognized, with more or less of certainty, as the portraits of celebrated persons. Among them the following may be particularly noticed:

(1.) Topaz. The poet Horace. In the field a laurel branch and the initial letter H. This portrait resembles that of the same poet on a bronze contorniate medal, and is probably of a much later period than the Augustan age. From the Barth collection.

(2.) Carnelian. Head, attributed to Herodes Atticus.

(3.) Carnelian. Head of Posidonius. Visconti, *Iconographie Grecque*, pl. 24, No. 3.

The foregoing selection from the Blacas intaglios comprises those most remarkable for beauty of art or historical interest, and the scarabæi, which are specially deserving of notice from their high antiquity and the archaic character of their work.

Among the numerous gems not included under these heads will be found many of great interest on account of their subjects or inscriptions, such as the following:—

(1.) Carnelian set in an ancient gold ring. Mounted hunter with two hounds, one of which is inscribed XPYCIC. This stone has been broken, but is engraved entire in Maffei, "*Geniæ Figuræ*," iv., pl. 71, pp. 116, 117, in whose plate AYPA, doubtless the name of the second hound, appears on the gem. In the *Onomasticon* of Pollux, V. 45, Aura is given as the name of a hound. This intaglio once belonged to the gem engraver Sabbatini, and afterwards passed into the Strozzi Collection. It is published in Montfaucon, *Antiquité Expliquée*, t. iii., p. ii, pl. 175, fig. 2, p. 322; in Gori, *Mus. Flor.* ii. pl. 82, fig. 3; and in Raspe, *Catal. of Tassie*, No. 2,251, p. 163. See also Köhler, vol. iii. pp. 65 and 264, note 237.

(2.) Banded sard. Meleager attacking the Calydonian boar in the reeds.

(3.) Triangular amulet in carnelian. On one side Eros and Anteros, on the reverse two Sirens, one playing on the lyre, the other on the double flute. This gem, the form of which is peculiar, was found at Athens, and is engraved, Stackelberg, *Gräber d. Hellenen*, pl. lxxiv., figs. 7, 8, 9.

(4.) Black agate. Horse grazing. Below, Arabic inscription, added subsequently.

(5.) Niccolo. Lion looking to the front. A curious instance of dexterous foreshortening.

(6.) The subjects of a number of gems relate to the theatre or public games. There is an interesting collection of comic masks, among which may be especially mentioned a mask of

of Silenus, on carnelian, full face; in the open mouth is a head of Medusa; below a small scenic mask.

The collection contains a few specimens of *grylli*, Gnostic gems, and stones with late Greek inscriptions.

There are also a few Oriental cylinders and other stones, among which the most remarkable are the following:—

(1.) Chalcedony: A Parthian King on horseback, shooting a gazelle, with a bow and arrow.

(2.) Chalcedony: Boar hunt.

(3.) Cylinder with cuneiform characters and figures.

(4.) Chalcedony: scarabæus, with two figures in Egyptian drapery, inscribed with the four Phœnician characters, LAKD.

Among the gems of the Renaissance period the following are deserving of notice:—

(1.) Agate: on the lower part, Neptune with his trident; above, a fisherman in a boat; engraved, Maffei, *Gemme Figurata*, ii., pl. 34, and, Gori, *Mus. Flor.* ii., pl. 49, fig. 1.

(2.) Rock Crystal: Neptune driving four sea horses in a car. From the Strozzi Collection.

(3, 4, 5.) Three onyx cameos of the 16th century, representing the Passion, Flagellation, and Crucifixion.

(6.) Rock crystal: Hercules suffocating Antæus. Strozzi Collection.

(7.) Rock crystal: Prometheus being devoured by a vulture; inscribed, IO. C. B., the signature of John Castello of Bologna. From the Strozzi Collection. Published in the *Gemme Figurata* of Maffei, iv., pl. 98.

(8.) Rock crystal: Sacrifice to the Goddess Salus; inscribed, VA. F., the signature of Valerio Vicentino. From the Strozzi Collection. Engraved, Maffei, pl. xcix.

(9.) Onyx cameo: The triumph of Titus; fine work; many figures.

(10.) Onyx cameo, three layers: A ship, in which are a male and female figure, said to be portraits of two of the Medici family; a third figure is mounted on the rigging. This appears to be a cameo of the 16th century.

The subjects of the 113 Pastes mostly represent deities or heroes; the following are deserving of notice:—

(1.) Head of the philosopher Aristippos, inscribed, ΑΡΙΣΤΙΠΠΙΟΣ; in front of his head a naked Venus crowning him; below, on this side, a head of Pallas; behind, upper part of figure of Dionysos drinking from a cup; below which, the head of Apollo with the lyre. This very curious paste comes from the Schellersheim Collection.

(2.) Blue opaque circular paste, one side broken away; the original diameter was about $5\frac{1}{2}$ inches. Head, to the front, of Jupiter Ammon, finely modelled in relief, and of unusual size.

(3.) Fragment of a blue transparent paste representing the heads of Tiberius and the young Drusus in relief.

(4.) Fragment of opaque white paste medallion on which is the head of the Emperor Otho in relief.

(5.) Fragment of glass imitating a sard, on which is an elderly male head, beardless; very finely modelled. This head was attributed by the Duc de Blacas to Pertinax, but is certainly as early as the time of Augustus.

II.—Greek and Etruscan Fictile Vases.

The Collection of Vases contains upwards of 500 specimens, chiefly from Italy. They may be arranged under the following classes:—

Archaic period.—A small collection of small Vases of black ware, found beneath a stratum of peperino, at Marino, near Castel Gandolfo. These Vases, which are of very rude fabric, are believed to be of a remote antiquity. One of them, in the form of a hut with a door and a raised roof, is very similar to a Vase described No. 1 of the Catalogue of Vases in the British Museum, and is believed to be a representation of the kind of hut in which the earliest inhabitants of Latium dwelt. An interesting account of these Vases has been published by the late Duc de Blacas in the *Mémoires de la Société Imperiale des Antiquaires de France*, vol. xxviii.

A small Collection of Vases from Nola, with designs painted in black and crimson on a drab ground, in what may be called the Græco-Phœnician style.

Also, a few specimens of the same style, from Camirus, in Rhodes.

A small collection of Vases, with black figures on a red ground, chiefly from Nola. Of these, the most remarkable are the following :—

An *amphora*, on which are represented two pugilists fighting, inscribed with the name of the potter, Nikosthenes.

A *cylix*, on each side of which are represented a merchant vessel pursued by a war galley. In this picture the contrast in build between these two kinds of vessels is very clearly expressed.

There are also a few Vases with black figures on a white ground, among which may be mentioned an *oinochoe* from Vulci, representing Peleus confiding the young Achilles to the care of the centaur Chiron.

Period of Finest Art.—This period is well represented in the Blacas Collection, which contains a number of fine specimens of Nolan fabric. Among them the following may be particularly noticed :—

Nolan Amphora.—Red figures. A Victory pouring a libation on a base with three steps, the uppermost of which is inscribed AKAMANTIS ENIKA ΦΥΛΕ: "The tribe Akamantis conquered." A tripod, the prize of a choregic Victory stands on the base.

This curious inscription is one of the very few extant on fictile vases which refer to an event of real life. Published, Panofka, Musée Blacas, Pl. i.

Kantharos.—Red figures; on one side is Œdipus consulting the Sphinx, on the reverse Ulysses approaching a female figure, called by Panofka, Leukothea, but probably Nausikaa. The name of Ulysses is inscribed over his head. The form of this cup is peculiar. It is closed at the top, with the exception of a hole through which liquid may have been introduced into the body. Published, Panofka, Musée Blacas, Pl. xii. *Nola.*

Hydria.—Red figures. A female figure, inscribed Peitho, standing before a winged youth who is seated, and over whom is his name, Himeros. Peitho appears to be filling an *alabastron* with some liquid perfume, perhaps for the toilet of Aphrodite. Published, Musée Blacas, Pl. xxii B. *Elite des Mon. Ceram. iv., Pl. 24 A. Nola.*

Nolan Amphora.—Red figures; judgment of Paris. Published, Gerhard, Ant. Bildwerke, Pl. xxxii.

Amphora.—Red figures; on one side Perseus flying, having slain Medusa, whose decapitated body appears on the other side. Near the figure of Perseus the name ΠΕΡΣΕΣ ΚΑΛΟΣ. Published, Musée Blacas, Pl. xi. *Nola.*

Cover of a *lekane.*—Red figures; six Muses approaching a seated female figure. The names of five of the Muses, Polyminia, Kleio, Kalliope, Thaleia, and Eutepe are inscribed near them. This cover, found at Nola, has been discoloured by being burnt on the funeral pile. Published, Musée Blacas, Pl. iv. *Elite des Mon. Ceram. ii., Pl. 86 A.*

Cylix.—Red figures; on both sides is represented the destruction of the family of Niobe by Apollo and Artemis. These deities are on opposite sides of the cup with their names inscribed; each is shooting at a daughter of Niobe with a bow and arrow; in the interior of the cup, Athene gives to Kadmos a stone, wherewith to slay the dragon at the fountain of Dirke; between the figures, ΚΑΔΜ., part of the name of Kadmos; described in Catalogue of the Durand Collection, No. 19. *Vulci.*

Krater.—Red figures; Helios rising from the ocean in a car drawn by winged horses; in front of him are four youthful male figures representing stars setting; then Pan on a mountain top looking back at Aurora pursuing Kephalos; on the extreme left, the scene is closed by Selene riding on a horse. This beautiful and unique composition is one of the most interesting which have been handed down to us in Fictile art, and may have been derived from the design of some great painter of the time of Phidias. Published, Musée Blacas, Plates xvii. xviii.; Gerhard, Kleine Schriften, 1860; Welcker, Griechische Vasen Gemälde, Pl. ix.; *Elite des Mon. Ceram. ii. Plates 111, 112; R. Rochette, Pl. lxxiii. Apulia.*

Cylix.—Red figures in a hard archaic style. On one side, the birth of Athene in the presence of Ceres, Aphrodite, and other deities. On the reverse, Thetis seized by Peleus. This cylix exceeds in size any cup of this shape in the British Museum; it measures 1 ft. $3\frac{3}{8}$ of an inch in diameter. *Tarquiniæ.*

Vases of the Period of Decline.—In this third or later period, polychrome designs, gilding, and ornaments in relief were preferred to the simple monochrome compositions of the finest period.

The Blacas Collection is very rich in these later Vases. The following may be specially noted :—

Amphora.—Red and white figures. Artemis slaying a stag in the presence of Zeus and Apollo. Gerhard, Archäologische Zeitung, 1846, Pl. xlv. *S. Agata de' Goti.*

Cylix.—Red figures, with ornaments raised in relief, and gilt. On the outside of the cup, two scenes in which Dionysos appears attended by Satyrs and Mænads; both the inside and outside are encircled with a vine wreath, gilt. This cup is one of the finest specimens extant of the rich and ornate style which came into fashion in the later period of Ceramography. In the

the drawing, there is a tendency to effeminacy, which marks the decline of art. This cup was found in a tomb at Nola, with several other vases, by the elder Duc de Blacas.

Hydria.—Demeter, and Kore, in a chariot drawn by two winged androgynous figures; above, are Ariadne, Dionysos, Himeros, Pothos, and a Seilenos; below, Aphrodite, Eros, a Satyr, and Mænads. This Vase, of which the subject is very remarkable, was found at Nola, with the one previously described.

Aryballos.—The body ornamented with figures in relief, painted in several colours, without glaze, but gilt. The subject represents Dionysos and Ariadne, accompanied by two Mænads. The composition of these figures is exceedingly beautiful. Vases of this fabric with polychrome figures raised in relief are of extreme rarity. Engraved, Musée Blacas, Pl. iii.

Krater, with medallion handles.—Scene at the taking of Troy. Ajax Oileus, seizing Cassandra, who clings for protection to the Palladium. The sacred image is clasped by another female, who looks round at another youthful warrior approaching. Perhaps this group represents Menelaus and Helen. On the right is a priestess flying from the scene, and the aged Anchises leading away Ascanius; above Cassandra, Athene is seated, looking down unmoved at the violation of her sanctuary. The introduction of the goddess herself in this scene in immediate juxtaposition with the idol which symbolized her presence in her sanctuary is very unusual, and seems to indicate that Athene, like the other gods, had finally abandoned the temples of Troy. On the extreme left of the scene is an Ionic column, which probably marks the tomb of Hektor. This vase is remarkable for its size, as well as for the excellence of the drawing. It measures 2 feet $5\frac{7}{8}$ inches in height. Engraved, R. Rochette, Mon. Inedit., Pl. lxvi. Gerhard, Archäol. Zeitung, 1848, Pl. xv.

Aryballos.—Red figures. Adonis seated with Aphrodite on his knees, with Peitho and Eros attending on them. Elite des Mon. Céram. iv., Pl. 63. *Apulia*.

Krater.—Red figures. A scene in the infernal regions, in which the principal figure is Orpheus holding Cerberus; above, Aphrodite, Eros, Hermes, Pan. Gerhard, Archäol. Zeitung, 1844, Pl. xiv. *Apulia*.

Amphora.—Red figures. Apollo reclining on a couch; in front of him three female figures, one of whom is dancing, another kneeling at a laver, in which she washes her hands, the third is cleaning a sandal. Engraved, Elite des Mon. Céram. ii., Pl. 49, where this subject is explained as the Lycian Apollo reposing after his journey. *Basilicata*.

Krater.—Yellow and white figures. The Danaïdes filling the *pithos* from their pitchers. Musée Blacas, Pl. ix. *Avella*.

Hydria.—Yellow and white figures. A female figure driving two panthers in a car. A fine specimen of the later vase painting; drawn with great spirit and effect, and in admirable condition. *Avella*.

Oinochoe.—The goat-legged Pan holding by the hand a female figure, perhaps Echo. Engraved, Musée Blacas, Pl. 23.

Krater.—Red figures. An Ionic column, on which is placed a small statue of Hercules armed with his bow and club. In front of this column an altar, which a female figure approaches from the left, bringing fruits and cakes as offerings. On the right a bearded Satyr is kindling the fire on the altar. Behind him a wine-skin hanging from a tree, and a vase painted with black figures on the ground. *Apulia*.

Amphora.—Red and white figures; a female figure holding a *hydria*, sitting on a bull with human face, which approaches a large marble laver. An androgynous winged figure is crowning the female figure; on the left another female figure with a mirror and an *oinochoe*. In the right hand upper corner a veiled female figure looking through a window. The human-headed bull may be Dionysos Hebon, or a river god. Engraved Musée Blacas, Pl. xxxii. *Nola*.

Krater.—Red figures; Actæon defending himself against his dogs. His name is inscribed in the barbarous form, Ataiun. On the reverse, Ajax killing himself. His name is inscribed in the barbarous form, Aifas. The clumsy fabric of this vase, the unskilful drawing, and the form of the inscriptions, show that it is the product of a native Etruscan potter, who has been little influenced by the traditions of Greek art. Engraved, Mon. Ined. del Inst. Arch. ii. Pl. 8. See R. Rochette, Annali del Inst. Arch. vi. p. 264. Elite des Mon. Céram. ii. Pl. 102. *Vulci*.

III.—Roman Mural Paintings.

These are seven in number. Six of them were presented by the King of Naples to the elder Duc de Blacas:—

(1.) Group of three figures. A draped female figure seated by the side of a male figure, and playing on the lyre, and a draped female figure who looks on, leaning on a column. This scene may represent a lesson in music.

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(2.) Ulysses

(2.) Ulysses passing the Sirens, who are represented as long-legged birds with human heads. On the rocks on which they stand are strewn the skeletons of their former victims.

(3.) Dædalus flying, and Icarus falling headlong from the sky. In the foreground a rocky shore, on which Pan is advancing with goats; in the distance a fortified city. This subject is very curiously treated. This, and the two paintings previously described, are from *Pompeii*.

(4.) A female figure partially draped, and crowned with leaves, reclining on a base; her right arm rests on a tambourine, in her left is a horn.

(5.) Two male draped figures, probably poets. One of them holds in the right hand a *patera*, in the left a branch; his head is crowned. The other holds in the right hand a roll, in the left a branch. This and the preceding picture are from *Stabiae*.

(6.) Ariadne seated on the shore of Naxos; in the distance the ship of Theseus. From *Herculaneum*.

(7.) A bird pecking at a fruit. This is a fragment from a picture; probably from a Roman tomb. These paintings are mostly in excellent condition. Nos. 1 and 5 are remarkable for free and masterly drawing, and No. 4 for harmony of colouring. Ancient Mural Paintings in a genuine state are so rarely to be met with in the market, that these seven specimens form an important accession to the National Collection.

IV.—Greek and Roman Terracottas.

This Collection consists chiefly of small figures, such as are found in Greek tombs of the Basilicata.

One of them, a draped figure advancing the right foot, is remarkable for its size (measuring in height 1 foot $3\frac{3}{4}$ inches) and excellent preservation.

The remainder of these figures, though good specimens, present nothing remarkable.

Among the miscellaneous terracottas, may be mentioned an archaic figure of Scylla in low relief, and a two-handled vase ornamented with medallions in relief. This vase, which is of the late Greek period, may have been the model from which a vase in silver was executed.

V.—Greek and Roman Glass.

The small collection of glass, chiefly of the Roman period, presents nothing specially worthy of notice.

VI.—Silver Toilet Service of a Roman Bride.

This celebrated treasure, which consists of caskets, vases, trappings, and ornaments, all of silver, and probably executed for the most part about the close of the 5th century A.D., was discovered at Rome in the year 1793, in a vaulted chamber, which, having formed part of the substructure of a building, was afterwards buried under its ruins. An account of this discovery is to be found in the *Lettera di E. Q. Visconti, Seconda Edizione, Roma, 1827, see his Opere Varie, ed. Labus, Milan, 1827, I. p. 210*, where the principal objects in this treasure are described and engraved. It was in the possession of Baron Schellersheim before its acquisition by the elder Duc de Blacas.

(1.) An oblong *pyxis*, or casket, measuring above 22 inches in length, by 17 in breadth, and 11 inches in height, of which both the lid and body are richly ornamented with figures embossed and chased (Visconti, Pl. i.–vi). The body of this casket may be likened to a truncated pyramid turned upside down, supporting on its inverted base a lower truncated pyramid forming the lid. Both in its shape and in the compositions with which it is decorated, this *pyxis* resembles the sarcophagi executed in the period to which the treasure has been attributed, viz., the 5th century A.D. On the front of the lid are the words, *Secunde et Projecta, vivatis in Chris[to]*, "May you live in Christ, Secundus and Projecta." On the top of the lid within a wreath held up by two Cupids, are the portraits of the two persons named in the inscription, and who are evidently a bride and bridegroom. The lady holds in her left hand a roll, which, as has been conjectured, represents the marriage contract.

On the sloping front of the lid immediately above the inscription, is a group of Venus seated in a shell, which is supported on either side by a Triton, on whose back a Cupid is standing. At either end of the lid is a Nereid riding on a similar marine monster.

On the fourth side of the lid, at the back of the casket, is a very curious representation of a palace, crowned by several cupolas, and supported by two twisted columns in the centre of the façade; on either side is an arcade. This palace represents the residence of the bridegroom to which the bride is being conducted from the left, while from the right approach three figures bringing nuptial presents. The body of the casket is ornamented on all the four sides with figures under an arcade, representing the bride at her toilet surrounded by attendants, one of whom holds a mirror, another a torch, and the rest carry various articles which formed part of the ancient *mundus muliebris*.

Next in importance to this *pyxis* is a polygonal casket, the lid of which is suspended by a chain

chain and secured by a lock and key (Visconti, Pl. vii-xi.); inside are five silver vessels, which no doubt served to contain precious unguents and cosmetics (Visc. pl. xi.); round the body of the casket are eight niches, in each of which is one of the Muses (*ibid.* Pl. viii., ix.) The lid is shaped like a cupola; it is ornamented with four ribs embossed with birds and arabesques. The top is crowned with a relief of a seated female figure, thought to be the muse Erato; she is engaged in plaiting a garland (*ibid.* Pl. x.) Caskets of this kind for unguents were similar in form to the boxes, *scrinia*, in which rolls of paper were kept; hence they were called by the ancients *scrinia unguentorum*. There can hardly be a doubt that the *scrinium* here described was a bridal present, for one similar in form may be seen on the oblong casket, in the hand of an attendant who is bringing it as a present to the bride (Visconti, Pl. vi., fig. 6).

(3.) Another object, belonging, it is to be presumed, to the same toilet service, is a long-necked flask covered with rich arabesques, representing Cupids and various animals within medallions (Visconti, Pl. xv., fig. 2). Such flasks were probably used for pouring perfumed oils, drop by drop.

(4.) The following ornaments were found in this treasure, most of which are engraved (Visconti, Pl. xxv). A buckle; ten *fibulæ*; two hairpins ornamented with figures of Venus; several pairs of earrings; two signet rings; a hand inscribed BYZAN.; a hand holding a torch; a mouse; a scorpion; a frog; a leopard with a fish's tail; all of which were probably worn as ornaments or as amulets.

The above objects all probably belonged to the bride, whose name, Secunda, appears on the principal casket.

Whether the remainder of the treasure were nuptial gifts presented to the same lady, as Visconti supposes, may admit of doubt. They consist of the following objects:—

(1.) A large ewer, balanced so as to be easily inclined for pouring; inscribed PELEGRINA VTERE FELIX. (Visconti, Pl. xv. figs. 1. 2).

(2.) A large flat basin in the shape of a shell, ornamented inside with bands radiating from a central pattern. This basin measures 22 inches in diameter.

(3.) A shallow dish, 10 in. in diameter, engraved on the inside with shells and flowers set in circles. (Visconti, Pl. xxi.)

(4.) Eight smaller dishes, four of which are round, the rest oblong. (Visconti, Pl. xiii xiv.) In the centre of each is a monogram inlaid in gold and niello, which Visconti reads *Projecta Turci*, supposing that the husband of *Projecta* was called *Turcius Secundus*. Two personages of that name, belonging to the noble family of the *Asterii*, were successively *Prefects of Rome* A.D. 339 and 362. On one of four circular dishes is the inscription *SCVT IIII. P. v. (Scutellæ quatuor, Pondo v.)*, giving the united weight of four of these dishes, *Scutellæ*. In like manner, on the oblong casket the weight is marked.

(5.) A fluted bowl, a two-handled vase, and a plain circular dish, present nothing remarkable. There are also eight spoons, one of which is inscribed with a dedication to *Juno Lanuvina*. This inscription is of an earlier period than that on the casket.

(6.) Four small seated figures, representing cities of the Roman Empire (Visconti, Pl. xix. xx). One of these is certainly Antioch; in the other three Visconti recognizes, with much probability, Rome, Constantinople, and Alexandria. These figures are chased, partially gilt, and in admirable preservation. At the back of each is a square socket, showing that they have been attached to some object as ornaments. The conjecture of Visconti, that they ornamented the ends of the poles of a *sella gestatoria*, or state litter, is very probable. Such an application of these figures would explain the use of the vine leaf suspended at the foot of each, which would swing to and fro as the litter was carried.

Visconti points out that the figures of the principal cities of the Roman Empire were used as the ornaments of the diptychs and other consular insignia during the period to which this treasure may be referred.

(7.) Two hands grasping pomegranate fruits (Visconti, Pl. xii.) The wrists are hollow sockets, which may have been fastened on to the corner of a chair as ornaments, as Visconti supposes.

(8.) Four chains of *phaleræ*, such as were worn as trappings by horses and mules. (Visconti Pl. xxiv.)

These chains are composed of lions' heads, arranged alternately with double Amazonian shields, the whole being gilt and chased. They are wonderfully preserved.

The oblong and round dishes seem the most modern objects in the treasure. The resemblance of the monograms on these to the letters on the coins of the Ostrogothic kings suggests the end of the 5th or beginning of the 6th century as the probable time of deposit. Possibly the treasure may have been hidden on the taking of Rome by Totilas, A.D. 546, or its second capture by the same barbaric invader, A.D. 549. Jules Labarte, in his "*Histoire des Arts Industriels au Moyen Age*," Paris, 1864, cites this treasure and a few silver vases in the Vatican as the only extant specimens of Italian silversmiths' art which can be assigned to the first centuries of the middle ages. The figures and ornaments on most of the

the objects in this treasure are generally embossed and chased, gilding being applied here and there to enhance the effect of the salient parts, and the surface being further varied by the occasional use of engraving or stippling. The figures are clumsy in proportions, and coarsely executed, but the general effect is not displeasing to the eye, and the tradition of earlier and better art may be recognised in the principal compositions. By whom or when this treasure was placed in the vault where it was found, whether it was there deposited by a robber, or hidden by some noble family in time of trouble, cannot now be ascertained. Studied in connection with the consular diptychs, mosaics, and paintings of the same period, this series of objects in silver is of peculiar interest to the archæologist, and especially for the illustration of architecture and costume.

VII.—Greek, Etruscan, and Roman Gold Ornaments.

This collection is exceedingly choice; the following objects may be especially noted:

(1.) A pair of earrings in the form of Victories, each holding up above her head a disk, on which is a radiated full face in relief representing the god Helios. These figures are beautifully modelled and in very fine condition. They were found in the island of Ithaca.

(2.) Circular *fibula* $1\frac{1}{2}$ inches in diameter; in the centre, a lion's head within concentric rings.

(3.) Circular *fibula* $1\frac{3}{8}$ inches in diameter; in the centre, a female head crowned with a wreath of leaves and set within a crown.

(4.) *Fibula* $2\frac{5}{8}$ inches long; at one end, a horse, at the other a *chimæra*, both couching. This fine *fibula* is in admirable condition.

(5.) Etruscan *bullæ* $1\frac{1}{4}$ inches in diameter, with a loop for suspension round the neck; on both sides, in relief, a decapitated Medusa, out of whose neck spring two Pegasi.

(6.) A *fibula* $4\frac{1}{2}$ inches long, made in two parts, each composed of four bars with recurved ends, terminating in female heads. These two pieces are united by hooks and eyes, and by pins fitting into sockets, meeting in a third or central piece, which is ornamented with sixteen double-headed monsters with lions' bodies arranged in four rows. This *fibula* is of pale gold, or electrum, and the ornaments are rudely wrought with filagree.

(7.) A floral ornament $1\frac{3}{8}$ inches in diameter, composed of six leaves. In the centre an animal's head issuing from the calyx of a flower; the six leaves around are ornamented alternately with a human head and a small flower. There are seven smaller rosettes in the same style, and the head of a gryphon. All these ornaments are rudely wrought in filagree, in a pale gold. They are probably of Græco-Phœnician fabric, as they resemble the ornaments found at Camirus in Rhodes by Messrs. Salzmann and Biliotti.

(8.) A necklace of four fine chains of gold, in which are set at intervals small white glass beads; from the chains hang four pendants, representing the head of the Egyptian Athor, and at either extremity of the necklace is a hawk's head. The centre pendant has an *uraeus* in a shrine above the head of Athor. These pendants are in a pale gold, wrought in filagree, and ornamented with enamel. The work is rude and early, and may be Phœnician, or Græco-Phœnician.

(9.) Four bands of gold, each about $8\frac{1}{4}$ inches long, disposed diagonally, one end of each meeting in a central knot, to which they are attached; on the bands are embossed, Cupids playing in various attitudes, and *amphoræ*. The central knot is richly ornamented with filagree, and contains a flower. This singular ornament, which probably belongs to a very late period of Greek art, may have been worn as a cross-band on the bosom or on the head.

(10.) A pair of bracelets, formed of three twisted bands of gold partially welded together, having flowers set in them at intervals. At one end they terminate in a lion's head. These bracelets are in the finest condition; the design is very rare and beautiful.

(11.) Necklace composed of a broad fine chain, from which hang rosettes and double leaves; at either end a lion's head.

(12.) A pair of hollow earrings, terminating in lions' heads; and thirteen single earrings, the pendants mostly formed by small figures, or animals' heads.

(13.) A circular stand, $2\frac{1}{4}$ inches in diameter, such as was used in antiquity to hold small bottles of variegated glass.

(14.) An Etruscan ring, with an oblong gold chaton, on which are embossed a Hippocamp and gryphon; a ring, on which is a draped female figure in intaglio on the gold, inscribed ΦΙΛ. KA; a ring, with a Victory in intaglio, flying and holding out before her a wreath; above XAIPE.

(15.) Ten female masks, embossed and chased, $\frac{5}{8}$ inches long.

(16.) Four chains, three of which terminate in animals' heads.

(17.) A necklace

(17.) A necklace of alternate glass and gold beads, terminating in goats' heads set with garnets.

(18.) An ornament, probably worn on the forehead in the centre of a diadem, and composed of a central loop formed of garnets, on either side of which is an oblong enamelled frame, with a central sinking, in which has probably been a jewel.

(19.) A pair of solid twisted bracelets, terminating in bulls' heads.

(20.) Four pairs of earrings, and three single earrings.

(21.) A bracelet, composed of pieces of root emerald, connected by gold chains.

(22.) Nine rings, some with intaglios.

(23.) A Celtic torc, found in France.

Silver Figures.—Figures in this metal are of great rarity. In the Blacas Museum are ten, all of the Roman period.

The largest of these is $3\frac{2}{3}$ inches high, and represents a shepherd carrying a lamb in a leathern bag at his back, and having a leathern milk-pail hanging from his arm. Nine smaller figures represent Spes, Fortuna, Abundantia, and other Roman deities. All these figures are in fine condition, and belong to a good period of Roman art.

VIII.—Greek and Roman Coins.

The Blacas Cabinet of coins has enriched the National Collection by upwards of 2,000 specimens; of these, the Greek series is the least valuable, though it contains many pieces of much interest and value. The most important of the Greek series are those of Græco-Italian coins of Upper and Central Italy, which have been usually classed with the *Æs grave*, together with a few specimens of the same kind from Apulia. Among these Græco-Italian coins, are three extremely rare ingots (*pièces carrées*). There are also, a very early silver coin, inscribed Valentia, which has been considered by the Duc de Blacas to be a *nummus* of Servius Tullius; a Siculo-Punic dodecadrachm of extreme rarity, and very important for the study of the standard of the class to which it belongs; a number of excellent coins from Neapolis, Tarentum, Heraclea, Posidonia, Thurium, Velia, Croton, Locri, Terina, and Syracuse, and some good specimens of the Siculo-Punic class.

The Roman coins are a most important accession to the national collection; many of them are unique, and in excellent preservation; they are comparable with the best specimens extant in other museums. The following may be noticed as among the most interesting, either on account of their rarity or their beauty.

In *Gold*, an *Aureus* of Julius Cæsar, with the letters LII. on the obverse, marking his age (52 years) at the commencement of the civil war.

An *Aureus* of Julius Cæsar, with a veiled head.

Aurei of Lepidus and of Cnæus Pompeius.

A legionary coin of M. Antonius.

Aurei of M. Antonius, and of his brother Lucius, and of M. Antonius and his son.

An *Aureus* of Q. Labienus, which is unique. An Augustus, struck by his moneyer, L. Mussidius. A Vitellius, with his father, L. Vitellius. A Vespasian, with the heads of his two sons. Two coins of Pertinax, both of extreme rarity. A Didius Julianus. Two coins of Clodius Albinus, and an Herennius Etruscus. Many rare coins of the Gallic usurpers. A gold medallion of Constantius Chlorus. A full-faced coin of Licinius I. Gold medallions of Constantius II., Gratianus, and Honorius; and a magnificent and unique gold medallion of Diocletian.

In *Silver*, there is a small collection of the very rare class known by the name of *Nummi Restituti*, or restored types, struck by Trajan; a few good miscellaneous specimens of the Consular and Imperial times.

In *Bronze*, may be noted an extremely rare full-faced medallion of Commodus, and a considerable number of the 1st and 2nd brass series of Imperial coins, chiefly of value for the excellence of their preservation. Many of the specimens of this class are in the very finest condition.

IX.—Bronzes.

This collection contains a number of choice specimens of Greek, Etruscan, or Roman fabric, among which the following may be especially noted:—

Greek and Etruscan Bronzes.—(1.) Four disks, $8\frac{1}{2}$ inches in diameter, which have been the covers of cylindrical *cistæ*. These are ornamented with animals, mæanders, and other patterns, rudely stippled within concentric circles. These patterns are very similar to those on the archaic fictile plates from Camirus, and may be referred to the same early period.

(2.) Disk $4\frac{4}{5}$ inches in diameter, on which is embossed, in relief, a figure of Mercury seated under a tree and making a lyre; in front of him another lyre leaning against a building, on which is a Sphinx.

(3.) An archaic figure of Mars, 8 inches high, probably from the top of an Etruscan candelabrum.

(4.) Part of a group of Hercules subduing the horses of Diomedes; $4\frac{1}{4}$ inches long. One of the two horses is wanting.

(5.) A *Hydria*, $16\frac{2}{5}$ inches high, and some smaller jugs, in fine condition.

(6.) Six helmets, the back plate of a cuirass finely modelled, two breast plates, a *zoster* or girdle, a pair of greaves, and some spear heads, in fine condition.

Roman Bronzes.—(1.) A bust of Lucius Verus, 10 inches high; an admirable likeness of this Emperor, in fine condition.

(2.) Poseidon Hippios, $6\frac{1}{2}$ inches high; in his right hand he holds a horse's head. This bronze is a fine specimen of Roman work, in excellent condition. The type is exceedingly rare.

(3.) Vase in the form of a head of Antinous, $7\frac{1}{2}$ inches high. There are also a number of smaller figures of the Roman period, of which the following are the most remarkable:—

A comic actor; a Victory carrying a trophy; a Cupid wearing the lion's skin of Hercules; a Gaulish woman wearing a torc (found in France); Icarus flying. Among the miscellaneous bronzes are a candelabrum with three branches, and a fine *oinochoe* with a Medusa's head, in relief under the handle; both these last are from *Pompeii*.

X.—Sculpture.

A colossal head of Æsculapius, found in the island of Melos in the year 1828. In the *Annali of the Roman Institute of Archæological Correspondence* for the year 1829, p. 341, Charles Lenormant states that at the time of his visit to Melos, this head was in the possession of M. Brest, the French Vice-Consul in that island, and that it had been found in a kind of grotto, with a votive marble tablet, on which is sculptured a leg in relief, with an inscription dedicating it as a thank-offering from Tyche to Asklepios and Hygieia. Another marble, with a dedication to Asklepios and Hygieia by the priest Claudius Galinas, and some fragments of statuettes of Hygieia and of votive tablets were found on the same site. This head is engraved in Blouet, *Expedition Scientifique de la Morée*, iii. pl. 29, also in Wieseler, *Denkmäler d. alten Kunst*, ii. pl. lx. 763. The votive inscriptions already referred to are published in the *Expedition Scientifique*, pl. 29; and in Boeckh, *Corpus Inscript.* Nos. 2428-9.

This head, which has evidently been broken off from a statue, is a very noble specimen of Greek sculpture. The countenance is majestic, as befits a god, but with this majesty the sculptor has blended a human tenderness of expression which affects our sympathies more nearly than the ordinary types of divinities in Greek art, and which seems singularly appropriate to the conception of Æsculapius as the friend of man, whose special attribute it was to mitigate human suffering by the exercise of the healing art. This head has been made up of three pieces of marble, which have been fitted together by a joint concealed by the hair and beard.

The portion which formed the back of the head is wanting. The head has been encircled by a bronze wreath, which was probably gilt, and the stumps of which still remain in the marble. The sculpture has been painted. In the left eye traces of dark colour, marking the iris and pupil, are still visible.

The statue from which this head was broken off was probably about nine feet high. No trace of the body seems to have been found on the site. The two votive inscriptions already described are certainly of the Roman period, but the head itself may be attributed with probability to some artist of the Macedonian period, perhaps about B.C. 300.

The execution is distinguished for freedom and breadth, and belongs to a period when the Greek sculptor had attained perfect mastery over marble, and knew how to produce striking effects, by combining refined elaboration of the more important features with a bold and sketchy treatment of subordinate details.

XI.—Latin, Oscan, and Greek Inscriptions.

The Latin inscriptions in the Blacas Museum, twenty-six in number, are mostly sepulchral. Many of them were obtained from excavations made at Civita Castellana in 1822.

(1.) A fragment relating to the Emperor Trajanus Decius, published, Orell. *Inscript. Latin. Select.* ed. Henzen, iii., No. 5,538; Mommsen, in *Bulletino of Roman Institute*, 1865, p. 27.

(2.) A sepulchral Relief representing two figures, a man and his wife, with their names inscribed, and two epigrams in elegiac verse. This monument is assigned by Mommsen to the 7th century after the foundation of Rome, and is therefore interesting as presenting certain archaisms of language and palæography. Published, *Annali of the Roman Institute*, 1865, p. 308, and Tav. d'Aggiunta, R.

Oscan Inscription.—This inscription, which was found at Pompeii in 1813, and which formed part of the pediment over a doorway, is published by Lepsius, "*Inscriptiones Umbricæ et Oscæ*," Lips. 1841, Pl. XX., and by Th. Mommsen, "*Oskische Studien*," Berlin, 1845, p. 114. It is thought to record the building of some edifice.

Oscan

Oscan inscriptions are of great rarity, and this is the first which has been acquired for the National Collection.

XII.—*Miscellaneous Antiquities.*

(1.) A leaden cup, $4\frac{3}{4}$ inches high, ornamented round the body with a frieze representing Bacchus and Silenus, and the four Seasons, who are personified as four boys. Round the middle of the vase is a row of circular vitreous pastes, set so as to imitate gems: on each handle is a paste, with a Gorgon's head in relief. This vase is inscribed on one side DOMITILLAE STATILIO CONJVGI; on the other, SALVS GEN[ERIS] HVM[ANI]. It has been thought that the Domitilla whose name is inscribed on this cup is the lady who after having cohabited with Statilius, a Roman Eques, subsequently married the Emperor Vespasian. The coincidence of the names is certainly remarkable; at the same time there is no positive proof of the identity of the persons to whom the cup is dedicated with the Roman empress and her paramour. It may be remarked that the inscription, *Salus humani generis*, occurs on the coins of Galba. On the bottom of the foot of this cup are stamped the letters F.M. AVG, marking the *Fabrica*, or workshop, where it was made. It is probably an imitation of one of the *gemmata pocula* which Pliny describes, which were cups of gold or silver set with precious stones. Published by Gerhard, "Antike Bildwerke," München, 1828, Pl. LXXXVII., who supposes that this cup may have contained the ashes of the persons whose names are inscribed on it.

(2.) A fine collection of Greek, Roman, and Byzantine weights in lead, bronze, and stone.

(3.) A collection of impressions from seals or dies in lead, one thousand eight hundred and twenty-five in number. Some of these are Greek, the majority Roman or Byzantine.

(4.) A beam of Italian larch, brought up from the bottom of Lake Nemi near Albano by a diver, and believed to be a fragment from an ancient ship. It appears, from a statement in Leo Baptista Alberti, de Re Ædific. V. c. 12, printed in 1485, that at that date an ancient ship, believed to be have been built by Trajan, was discovered in Lake Nemi.

In 1535, a diver went down into the lake, and explored certain remains at the bottom, which are described by Francesco Marchi, in his "Architettura Militare," II. c. 82, as the wrecks of two or more large ancient ships. Several beams and bronze bolts were then fished up, and are now preserved in the Vatican.

The piece of timber in the Blacas Collection is thought to have formed part of the floor of an ancient ship, which may have been about 150 feet long. It may be the same beam which once belonged to the celebrated collection of Mr. E. Dodwell, at Rome, and which is mentioned by Nibby, Viaggio Antiquario nei contorni di Roma, II. p. 173.

XIII.—*Egyptian Antiquities.*

These are rather more than 400 in number, and consist chiefly of small objects in bronze, stone, glazed porcelain, and wood, together with some papyri.

The following are among those most worthy of mention:—

(1.) A porcelain figure of the god Pthah, under the attributes of Horus.

(2.) A bronze figure of the goddess Bast or Bubastis, the eyes of which are inlaid with gold.

(3.) A bronze cat, enclosing a mummied cat, sacred to Bubastis. This bronze cat is unusually large, and in fine condition.

(4.) A bottle of blue porcelain, with ornaments in outline of a darker colour.

(5.) Several scarabæi in hard stone or glazed steatite, some of which have the names of Egyptian monarchs. Among the most remarkable of these is one of red jasper, with the name and titles of a superintendent of priests. Another of amethyst, executed in the Ptolemaic or in the Roman period. On this scarabæus the head-dress of the goddess Athor is engraved in intaglio.

(6.) Small figure of fine execution carved in wood, representing a female slave carrying a vase on her head, which has served to contain some unguent or cosmetic for the toilet. Such figures are very rare.

(7.) The hand and arm of a female mummy, on one of the fingers of which is a scarabæus set in a gold ring.

(8.) Bronze case to contain the mummy of a snake, surmounted by a figure of the goddess Merisakar, who is represented as a human-headed snake wearing the pschent.

(9.) Nineteen sepulchral figures in stone, wood, porcelain, and composition. Most of these are fine specimens.

- (10.) Six painted wooden figures, representing a deceased person adoring Osiris and the genii of the Amenti; apparently from a carved box in open work.
- (11.) Two hieroglyphical papyri, containing portions of rituals.
- (12.) Part of a Hieratic ritual, written on linen; from the outer bandage of a mummy.

XIV.—*Oriental and Mediæval MSS. and Antiquities.*

The Blacas Collection contains several Oriental MSS., of which the most important are two fragments of Egypto-Aramæan papyri, which present almost unique specimens of the language and form of writing used by the Jewish settlers in Egypt under the Ptolemies. The only other fragments of the same class known in Europe are those preserved in the Propaganda at Rome, in the Vatican, at Turin, and in the Louvre, none of which are equal in extent and interest to the Blacas papyri. The two fragments here described were discovered at Rome in 1825, among a number of Egyptian papyri from Sakkareh, by the well-known Orientalist, Abbate Lanci, who presented them to the elder Duc de Blacas, then Ambassador at the Court of Naples; and they have ever since engaged the attention of Oriental palæographers. Their discoverer was also their first decipherer, and only paved the way for Gesenius, E. F. Beer, and others. The comments of Gesenius upon them form one of the most interesting chapters of his *Scripturæ Linguaeque Phœniciae Monumenta*.

The contents, although too fragmentary to admit of a connected translation, appear to refer to the Jewish legends regarding the Pharaohs. The language is Aramæan, with an admixture of Hebrew words or sentences, which gives them a close resemblance to the legendary developments of biblical narratives called Midrash.

Their greatest importance, however, lies in the peculiar form of writing which they present, and in the light they throw on one of the most curious and most perplexed questions of Eastern palæography—the substitution of the new or square Hebrew character for that old semi-Phœnician writing which has been preserved on the Maccabæan coins, and, in a modified form, in Samaritan MSS. The Blacas papyri show us the steps through which this change was brought about. Most of the letters appear in an intermediate or transitional stage: indeed, the close approach of some of them to the square Hebrew characters, taken in connection with the fact that words are systematically divided by blank spaces, and that two elongated final letters are introduced, might at first sight induce us to give to these fragments a date posterior to the Christian era. But, on the other hand, the shape of some characters, which are decidedly older than the corresponding forms of Palmyrene inscriptions of the second and third centuries, and the colour and texture of the papyrus itself, support the opinion of the palæographers already referred to, who unanimously assign them to the age of the Ptolemies.

At all events, they present us with as near an approach as we can hope to find to the character of the Hebrew texts which the learned men employed on the Septuagint version had before them, and thus acquire no unimportant bearing on biblical criticism; for all conjecture as to possible misreadings arising from the confusion of similar letters must be nugatory without the assistance of some such evidence as to the particular form of writing in use at that time.

Oriental Bronzes.—A collection of Mahommedan bronzes, 23 in number, which have been published by Reinaud, "*Description des Monumens Musulmans du Cabinet du Duc de Blacas.*" Paris, 1828.

Among these the most remarkable are—

(1.) An ewer made, according to its inscription, by Shodja, son of Hanfar, at Mosul in Mesopotamia, in 629 of the Hegira, A. D. 1232, covered with very curious engravings, representing hunting or domestic scenes of the period. In the former, we see tigers, lions, panthers, and falcons, employed to run down the prey, and they are therefore represented with eyes bandaged till the moment for letting them loose. Ladies deeply veiled and borne in litters appear as spectators. Other scenes represent dancing girls or fighting matches. Interspersed with these scenes are pious or glorifying inscriptions in Arabic writing; the whole is a curious and intricate composition.

(2.) A tray, about two feet in diameter, on which is a beautifully finished Arabic inscription in praise of the Mameluke Sultan, Shaban, who ruled over Egypt during the single year A. D. 1343.

(3.) A cup, formerly in the collection of M. Magnan, inscribed with Arabic and Magic characters. The interior exhibits the Caaba and its surrounding buildings. On twelve medallions round the inner circle are engraved weapons, animals, human figures, interspersed with texts from the Koran, supposed to be of beneficent power. The outer rim is covered with an Arabic inscription, enumerating the various ills from which this cup will preserve its proprietor.

(4.) A mirror, on which are two winged sphinxes, and a Cufic inscription invoking blessings on the proprietor. Another mirror, with a similar inscription, bears the figures of a lion, a hare, a dog, and a rabbit.

(5.) Two oblong stone chests, covered with strange grotesque figures and symbols, and with inscriptions

inscriptions in Arabic characters. These have been thought by Joseph von Hammer to relate to a secret Gnostic worship preserved during the Middle Ages among certain sects, and have been published by him, "*Mémoire sur deux Coffrets Gnostiques du Moyen Age*," Paris, 1832.

S. Birch.
C. T. Newton.
W. S. W. Vaux.
A. W. Franks.
C. Rieu.

DEPARTMENTS OF NATURAL HISTORY.

Continued hope in the ultimate acquisition of adequate space for the Natural History Collections has supported endeavours to secure for them every attainable specimen which possessed the qualities whereon a recommendation to purchase could be founded.

There have been added, in the year 1866, to the Departments of Natural History, 96,751 specimens.

Of these, upwards of 14,000 have been recorded in the MS. Registers of Accessions, with a note of the native locality of each of the species, and the circumstances under which it has been acquired by the British Museum.

The conditions of restricted space, as stated in "*Annual Reports*," from the years 1857 to 1865 inclusive, compel the application of the time and work of the staff in a proportionate degree to the labours of safe stowage and conservation of the specimens, with the view to their fitness for exhibition and scientific applications when the required space may be obtained.

The stuffed specimens of the class Mammalia have been kept in a state of preservation without, for the most part, other deterioration than is inevitable in regard to the portion of the exhibited specimens for which there is not accommodation in the glazed cabinets.

Specimens in which such deterioration has reached a certain degree, have been removed, and replaced by new or better examples of the same species.

The unstuffed skins of the Mammalia in store are in such a state of preservation as to subserve the purposes of scientific examination and comparison; and most of them are in a state fit for future preparation and exhibition.

The portion of the collection of Bird skins and skeletons mounted and exhibited in systematic order, is in a good state of preservation. Some of the cabinets in the public gallery are now more crowded than is consistent with the desirable facility of comparison and study, or with easy access to the specimens.

The remainder of the collection of Bird skins, unmounted, in storage, preserved in boxes and cupboards in the basement vaults, is in a state of preservation, available for the purposes of study of characters and of comparison, but in a certain proportion not readily accessible for such uses.

The portion of the collection of Reptiles and Fishes preserved and displayed is in a good state of preservation and of instructive arrangement. The greater portion of this collection, including the bulk of the specimens of Fishes, is stored in the basement, in a space now so crowded as to oppose some difficulties and obstruction to their scientific study and comparison. Such stored specimens are preserved in alcohol, and their locality occasions rapid evaporation and deterioration of the preserving liquor. The preservation of the specimens under these circumstances is costly.

The portion of the series of the shells of the Molluscous animals, arranged and exhibited in the public gallery, is in a good state of preservation, well placed, displayed, and labelled, for instruction and reference.

This series includes an epitome of Conchology, and models of the molluscous animals are subjoined to illustrate the characters of the leading families. The classes, orders, and families of the shell-less mollusca are preserved in spirits, and stored in the basement vaults, on shelves, now so crowded that access to any not in the first row is difficult or hazardous, and the scientific utility of this part of the collection continues to be gravely restricted.

The small portion of the class *Insecta*, publicly displayed, is in a good state of preservation, and instructively arranged and labelled. The very large portion of the class in the Basement Entomological Store-room is in a good state of preservation, and so arranged in drawers as to be accessible for study and comparison.

The loss of time and hazard to specimens, through the necessity of displacing and repacking those, now already crowded in such repositories, in order to find room for additional rarities, is a subject of special notice in the "*Report from the department of Zoology*," in which also it is remarked that the space which can be allotted to the collection of Insects, in drawers, has become so crowded as to render it difficult for the student and working entomologist to "*follow the arrangement*," or study the characters on which "*the distribution of species*" is founded.

Incorporation of new rarities in the portion of space allotted and restricted to previous acquisitions, commonly involves, under existing circumstances, re-arrangement of the whole of the occupants of the store-cabinets.

A large portion of the class *Echinodermata* is now exhibited and systematically arranged. All the specimens of this class are in a state of preservation.

The Corals and other Radiata, in the Public Gallery, occupy small detached glazed cases in such spaces as can, with least inconvenience, be taken from the gangways of the Mammalian Saloon. The instructiveness of this part of the Zoological series is affected by the want of an appropriate gallery, such as that which allows of the arrangement of the Molluscan shells in the order of their progressive affinities.

The collection of the Osteological specimens, human and comparative, is in a state of preservation. The additions to this series have been unavoidably numerous, and in the restricted space which can be afforded to the collection in the basement, render more difficult the access to the specimens; the present conditions of their stowage cause great obstacles to application in the comparison of fossil and recent bones. All the specimens are preserved in a state fit for future articulation and arrangement, when a gallery for their exhibition may be provided.

The exhibited series of Nests and Nidamental structures, and of the British Natural History, are severally in a good state of preservation. Present conditions of space necessitate the display of the extensive series of horns and antlers apart from the stuffed specimens and skeletons of the species to which they belong or are allied.

The portion of the series of the fossil remains which is exhibited is instructively arranged and labelled, and in most instances of easy access for scientific examination and comparison. The portion of the fossil series kept in store is partly arranged in glazed cabinets in a recess to which the public have not access, partly in drawers; but for the most part easily available to the student and scientific visitor. All the fossil specimens exhibited and in store, are in a good state of preservation.

A large portion of the series of Mineralogy is exhibited under conditions of arrangement, with illustrative models and indices, and with generic and specific labelling, greatly facilitating its instructive study and scientific applications. All the Minerals displayed and in store are in a perfect state of preservation.

Some of the additions to the department of Zoology call for special notice.

Among the acquisitions in the class *Aves*, the bones of the Dodo (*Didus ineptus*, Linn.) were at the time of their reception the rarest. This bird, exterminated in the Island of Mauritius about two centuries ago, has since been one of the "curiosities of Natural History," through the extreme paucity of its fragmentary remains in European Museums.

The dried foot has been a chief rarity in the department of Natural History of the British Museum since its foundation; and has been the subject of many descriptions and disquisitions. The life-size painting of the Bird, presented to the British Museum at its foundation, was stated by the donor, Edwards, who obtained it from Sir Hans Sloane, to have been "drawn in Holland from the living bird brought from St. Maurice's Island;" but evidence of its authenticity and reliability has hitherto been felt to be a desideratum by most naturalists. Every endeavour to obtain for the Museum remains of the extinct species from the island to which it had been restricted, had failed until the acquisition here reported on. The occasion of a visit to England by the Right Rev. the Bishop of Mauritius, in 1863, was availed of to interest his Lordship in regard to this desideratum.

In October 1865, information was received from the Bishop, that Mr. George Clark, master of the Government School at Mahébourg, Mauritius, had profited by diggings for manure in a bog in that vicinity to collect the bones so disinterred; and the assiduous researches of Mr. Clark were rewarded by the acquisition of an almost entire skeleton of the Dodo, which was transmitted, at the Bishop's instance, to the Museum and purchased by the Trustees.

These remains have satisfactorily established the authenticity of the dried foot, and the general accuracy of the painting which represents the now extinct bird.

In the oldest notice and representation of the Dodo (Van Neecq's Voyage, in 1598, in the view of the shore of the Island of Mauritius on which the Dodo is walking, folio 3), a large tortoise is also figured. Bones of such tortoises, obtained from the bog, near Mahébourg, have been presented to the Museum by Colonel Anson.

Many specimens of the *Cetacea*, or Whale-tribe, have been added to the Zoology, most of them rare and some of unusual interest. Of the great whales and cachalots of commerce (*Balena*, *Physeter*) the head is remarkable for the enormous proportions of the face and jaws as compared with the brain-case; one of the acquisitions of 1866 exhibits the opposite extreme, *e.g.*, the dwarf cachalot (*Euphysetes simus*), from the Indian Ocean, in which the proportions of cranium and face are almost those deemed characteristic of the Human species. This specimen is part of the rich donation of Indian species of these whales by Sir Walter Elliot, K.C.S.I., late resident at Vizagapatam, Madras. The gradations of structure between the two extremes, above referred to, are most suggestive and of the deepest significance in regard to the supreme question in Natural History—the origin of species. All these additions, of which the size permits, are stored with the rest of the Osteological Collection in the dark vaults thereto appropriated. The skeleton of the great cachalot (*Physeter macrocephalus*) obtained from the huge example stranded on the shores of Caithness in 1864, continues safe and in good condition in the locality hired for its reception at Camden Town.

The Collection of Shells obtained by purchase on the moderate terms of the testamentary disposition of Hugh Cuming, Esq., F.L.S., etc., was the principal life-work of that persevering and singularly gifted collector. Mr. Cuming, after laying the foundation of his Collections during a residence in South America, visited numerous localities in the Pacific Ocean in a vessel freighted by him for the express purpose of obtaining objects of Natural History, in a voyage undertaken in and continued during the years 1827, 1828, 1829, and 1830, in which he personally explored the western coast of South America, its adjacent islands, and many of those in the South Pacific Ocean: thereby he not only enriched Zoology by a vast number of new specimens, more especially of the Molluscan classes, but greatly added to the value of previous collections, as well as his own, by the careful observation and record of the locality of each shell, and of all the main conditions of its habitat, as depth of water, nature of bed, whether sand, ooze, rock, coral, etc., in which the animal lived. From these data not only has the anatomical and physiological knowledge of the Molluscan animal been obtained, but geology also has profited by inferences deducible from such observations of the living representatives of fossil shells.

Mr. Cuming returned with his vast collections to England in 1831. And, after greatly adding to his own series by means of exchanges of his new species with the duplicate rarities of the cabinets in Continental Museums, he determined on exploring another hemisphere of the globe. In 1836 he proceeded to the Philippine Islands, the interior of which was opened to him by permission of the Queen Regent of Spain, and his pursuits were facilitated by powerful recommendations from her government.

Mr. Cuming explored the entire group of these islands, collecting more especially the land shells of their forests and the marine shells of their coasts.

From the Philippines he proceeded to Singapore and Malacca, and returned to England in June 1840, bringing with him a grand collection of Zoological and Botanical specimens, including more than 3,000 species and varieties of shells, the greater part of which appeared "to be new to science," to the most experienced Conchologist of that time, W. J. Broderip, F.R.S.

From the date of his return, Mr. Cuming continued to apply the duplicates of his new species, as before, to the acquisition by exchange, of desiderata to his collection, visiting for that purpose, not only the Museums of Europe but those of the United States of America. He also purchased largely, no price being deemed too great for the acquisition of a novelty which could not otherwise be obtained.

His Collection of Shells was the main object of his life; and in the state of perfection in which he left it in 1866, it has been acquired by the British Museum.

The discoveries and labours of Mr. Hugh Cuming do honour to his country; the fruition of them by Naturalists of all countries now depends mainly on the acquisition of the space required for the due arrangement, exhibition, facility of access, and comparison of the rarities which the nation has acquired. Some of the statistics of the Collection will be found noted in the Special Report from the Department of Zoology.

Among the choice rarities of the Collection brought by Mr. Cuming from the Philippines in 1840, was a specimen of Siliceous Sponge, described and figured in the "Transactions, of the Zoological Society" (vol. III., p. 203, pl. 13), under the name *Euplectella Aspergillum*. The specimen on which this species was founded continued to be "unique" to the time of Mr. Cuming's decease. In the past year other specimens, in fine condition, and some exemplifying stages of growth, of this most singular and beautiful of its class, have been transmitted from the Philippines, and have been added by purchase to the Department of Zoology. They are exhibited with the corals in the Mammalian Saloon.

In the class *Reptilia*, a new genus of colubrine snake (*Harpetathiops*, Gunth.) distinguished by a uniform black coloration, is represented by a specimen obtained from West Africa; whence also has been received a third species of a rare and singular poisonous genus, *Atractaspis*. A beautiful example of *Aspidiotes*, a form of *Boidea* not previously known to exist in Australia, has been transmitted from Queensland. Twenty-one species, formerly desiderata in the Collection of the group of dwarfish snakes which, from their rudimentary eyes, are called *Typhlopes*, have been among the accessions in 1866.

In the collection of Central American Fishes, nearly 30 species of the marine kinds have proved to be identical on both sides of the Isthmus of Panama, yielding very significant evidence of the existence of a former communication between the Atlantic and the Pacific. The examples of the *Solenostoma* in Colonel Playfair's collection of the Fishes of Zanzibar are interesting as the first evidences of that genus that have been rediscovered since the time of Pallas. The specimens prove that the female carries the impregnated ova in a distinct exterior pouch, and not the male, as in other lophobranchiate fishes. Among the collection of Canadian fresh-water fishes transmitted by the Curator of the Museum at Montreal, may be noted the *Percopsis*, a salmonoid fish, with the physiognomy of a perch. A pair, male and female, of one of the rarest of the Mediterranean fishes, *Ausonia*, was taken for the first time in 1866 off the British coast. The female has been secured for the Museum; the male was retained for a local collection in Cornwall.

In the Department of Geology the donation by Sir Daniel Cooper, Bart., of fossil remains from post-tertiary deposits in Darling Downs, Queensland, Australia, includes specimens deserving special notice. Two of these have yielded additional evidence of the character of the extinct Marsupial Tiger (*Thylacoleo carnifex*), other specimens exemplifying those of the great Wombat (*Phascolomya magnus*); of the *Nototherium*; of the gigantic *Diprotodon*, and other extinct pouched animals of that continent; including

parts of the skeleton of a new genus (*Palorchestes*) of huge Kangaroo. These remains were discovered in the bed of the same creek or stream, Gowrie, near Drayton, Darling Downs, in which the cranium of *Diprotodon Australis* was obtained, purchased by the Trustees in 1858.

Other notable additions are referred to in the special reports from the several departments of Natural History; of the total number of additions in 1866, 92,818 have been to that of Zoology, 4,061 to that of Geology, and 672 to that of Mineralogy.

In conclusion, it has to be remarked that the present space allotted to the Natural History Collections operates in restricting the labours of the staff, in regard to a large portion of the specimens, to the business of conservation; whereas the purpose of the collections is to be instructively exhibited, or arranged under conditions of light, access, descriptive lists and labels, facilitating scientific scrutiny and comparison.

Not only the birds, shells, and minerals should be shown as now, in serial sequence, but every other class of Natural History. Nor ought the bulk of the specimens, in certain of these, to be a bar to such display; for it is only in a National Museum that such means of advancing science can be afforded or expected.

Richard Owen.

DEPARTMENT OF ZOOLOGY.

The collection of the different classes of Zoology has been increased during the year 1866 to the extent of 92,018 specimens, which may be divided thus:—

Vertebrated Animals	-	-	-	-	-	2,363
Annulose Animals or Insects	-	-	-	-	-	4,679
Mollusca and Radiata	-	-	-	-	-	1,984
Mr. Cuming's Collection of Shells	-	-	-	-	-	82,992
TOTAL						92,018

All these examples (except Mr. Cuming's shells, which are being registered) have been regularly marked with their date and number, and recorded in the manuscript Register of Accessions, with a notice of the locality from which each specimen was collected, and of the manner in which it was acquired, also showing how many of the specimens were presented by various donors, and how many were obtained by purchase.

They have been selected from various collections as the most useful specimens for completing the series already in the Museum, or as illustrating the distribution of the different species of animals on the particular division of the earth's surface.

Many of them are the identical specimens from which the new species have been described, and are on that account, highly interesting, as exhibiting the types of the animals described by Zoologists. Other specimens have been selected to show the changes which take place in the development and growth of the species, or to illustrate the differences which exist between allied species that belong to closely connected localities.

The series of prepared skins of vertebrated animals that are exhibited in the cases in the public rooms, for the instruction and amusement of the public, have been cleaned and re-arranged.

The collection of skins of animals, and of entire animals preserved in spirits, the collection of insects, Crustacea, Radiated animals, and of the bones of Vertebrated animals, that are kept in cabinets and in boxes for the use of the more scientific student, have been re-examined and cleaned; they have likewise been re-arranged, when the addition of new specimens into the cases rendered it necessary.

These collections are so kept that any specimen that may be required is easily accessible.

The arrangement and nomenclature of various parts of the Zoological collection have received a large share of attention, so as to keep the different classes of animals arranged and named, according to the recent advances of the knowledge of the species, and the more newly acquired specimens are arranged in their places in the system.

The mode of writing the name on a white disc, painted on the bottles, introduced some years ago, has been found a complete remedy for the evil that arose from the paper labels becoming obliterated and detached, whereby the name and history of the specimen was rendered doubtful.

The following catalogues have been printed during the year 1866:—

"Catalogue of Whales and Seals," by Dr. J. E. Gray, F.R.S.

"List of Gallinaceous Birds," by G. R. Gray, F.R.S.

"Catalogue of Fish, vol. 6 (*Salmonidae*)," by Dr. Günther, F.Z.S.

"Catalogue of Lepidoptera Heterocera," Part 35, and "Index," by Francis Walker, Esq., F.L.S.

The collections of Monkeys, Apes, Lemurs, Bats, and of the Edentate mammals, and the skeletons of the Cetacea, have been carefully examined, the nomenclature revised and re-catalogued.

The collection of Mammalia has been enriched by the addition of some most interesting specimens. The following may be specially mentioned:

A specimen

A specimen of the very rare *Arctocebus Calabariensis*, from the old Calabar; presented by Andrew Murray, Esq.

Sundry Bats from West Africa; presented by Dr. Welwitch and Dr. Peters.

A collection of North American Bats, named by Mr. Allan, in his Monograph, and presented by the Smithsonian Institution at Washington, U. S.

The collection of skeletons of Cetacea has been increased by the addition of the skulls of *Euphysetes*, and of five species of Dolphins from India, presented by Sir Walter Elliot, K.C.S.I.; and by the addition of a skeleton of the *Inia*, sent from the upper parts of the Amazon, by Mr. Bartlett, jun.; and by the skull of the nearly allied genus *Pontoporia*, obtained at Buenos Ayres, and presented by Professor Burmeister, Director of the Royal Museum at Buenos Ayres. The Indian specimens have been described by Professor Owen, and the South American ones by Mr. W. Flower, in the "Transactions of the Zoological Society," 1866.

A skeleton of the *Delphinus tursio*, from the coast of Anglesey.

A collection of Human Skulls of the Ino tribe of Japan; presented by Captain Vyse, Her Majesty's Consul, and Alfred Howard, Esq.

A series of small German Mammalia; presented by Dr. Günther.

Some Mammalia from Ceylon; presented by Viscount Walden.

Three specimens of Platypus; a female of Echidna, presented by Sir Daniel Cooper, Bart.

The collection of Birds has been considerably enlarged, and several families in the collection, as the Crows, Thrushes, and Woodpeckers, have been examined, and the nomenclature revised so as to make it conformable with the more modern work.

The collection of *Gallinæ* has been extended by the addition of several very rare species, and the entire order has been revised and catalogued. The catalogue embraces 340 species, many of which are described for the first time, and it contains the types of beautiful and remarkable species that have been described within the last few years by Messrs. Swinhoe, Elliot, Gould, and other ornithologists.

A series of the Bones of the Dodo, from Mauritius, has been added to the collection, and they are placed with the leg and cast of the head in the public room. These bones have been described by Professor Owen, in the "Transactions of the Zoological Society."

The following additions may also be recorded:

A series of birds from Ceylon; presented by Viscount Walden.

A specimen of Black Swan, shot at Lough Beg, near Ringaskiddy, County Cork, and presented by R. H. B. Campbell, Esq.

A series of Birds from Central America, some of which are new to science, and are of great interest.

A large collection of Birds from Malacca; presented by William Harvey, Esq.

A specimen of the Malayan Eagle, *Aquila Malayana*, shot in India, and presented by H. S. H. Prince Frederick, of Schleswig Hölstein.

A series of Birds from Gilolo, Ceram, New Guinea, &c., collected by A. Wallace, Esq.; many of which have lately been described.

A specimen of the extremely rare Cabot's Horned Pheasant (*Cerionis Caboti*), from North China.

Numerous specimens of Birds from Japan, Mexico, Damara Land, and Asia Minor, &c.

A series of Birds from Central America, presented by Osbert Salvin, Esq.

The collection of Reptiles has been enriched by the addition of various interesting species, but especially by a series of fine specimens chiefly from the Dutch Colonies, being a selection of all the specimens that were desirable for the Museum, from the famous collection at Utrecht, which is now being dispersed by sale.

The specimens added to the collection of Ophidians in the course of last year, have been named and entered into the catalogue, and the new species have been described. This collection, containing 827 species in about 5,000 examples, is now nearly complete, so that comparatively few of the specimens, lately offered, have been found to be desiderata.

Dr. W. Lockhart, the medical missionary at Pekin, has presented an interesting specimen of a young fresh water tortoise (*Emys*), with the back entirely covered with a species of conferva, from Kia-kang, Yan-tse. This is evidently the animal so frequently represented in the Japanese books, and which has been described as a tortoise covered with hair.

Specimens of Reptiles, from the Cape de Verd Islands, have been presented by the Rev. T. Lowe.

A series of Reptiles collected in Formosa by H. M. Consul Swinhoe.

Large additions have been made in the collection of Fish, especially by—

A series of the typical specimens of the Cyprinoid-fish, obtained and described by Dr. Bleeker, from the Dutch East Indian Archipelago.

A large collection of Fish, collected by Colonel Playfair, at Zanzibar. These Fish have been determined, and are about to be published in a separate work on the Fish of Zanzibar, by Colonel Playfair and Dr. Günther.

A large series of Fish, from Central America, collected by Messrs. D. Godwin and O. Salvin; they have been systematically arranged, and have been described in a memoir to be published in "The Transactions of the Zoological Society."

A large collection of Fish, from the Dutch East Indian Colonies and Guiana, from the Utrecht Museum.

Five specimens of *Salmonidæ*, from the Lake Constance, presented by Professor Rapp also specimens of *Salmonidæ* and other Fish, from Ireland, presented by the Earl of Enniskillen, F.R.S.

A collection of Fish from Ceylon, presented by Sir J. Emerson Tennent, F.R.S., etc.

A series of Fish from the Island of Formosa, collected by H. M. Consul Swinhoe; also some Fish from the Camaroons, presented by Dr. S. Alexander Smith.

The collection of all the orders of insects is arranged and named; but the additions that have been made to the collection of late years, are so large, especially in *Coleoptera* and Diurnal *Lepidoptera*, that the drawers have become crowded, so that it is difficult to follow the arrangement and distinction of the species. The re-arrangement of many of the orders into fresh cabinets has been finished; and the collections of *Coleoptera*, Diurnal *Lepidoptera*, and *Hemiptera*, are being re-arranged, to place them in the same state as the others. Considerable additions have been made to the collection of British Insects, especially to the British *Coleoptera*, by obtaining as many of the new species that are being daily added to the list as can be procured; the inducement to such additions is, that the collection of British Insects is more consulted by students and visitors than any other in the Zoological Department.

Many specimens of *Lepidoptera*, from Australia, St. Marta, the Gaboon, Japan, and India, etc., have been added to the collection.

Also a series of specimens of *Lepidoptera* of India, presented by W. S. Atkinson, Esq.

A large series of *Diptera*, from the Amazon, collected by Mr. Bates.

A collection of *Lepidoptera* of Panama and Guatemala, collected by Mr. Salvin.

A series of *Coleoptera* of West Africa and Madagascar.

Many specimens of *Hemiptera* of Mexico, Brazil, and Burmah, presented by W. W. Saunders, Esq., F.R.S., etc.

A series of *Lepidoptera*, *Hemiptera*, etc., from the Gaboon, presented by F. Moore, Esq.

The purchase of the Cumington collection of Shells has added to the Museum the most complete series of Shells known, containing the types of the species described by Broderip, Reeves, G. Sowerby, (father and son), Pfeiffer, and others. It consists of 82,992 specimens, representing 29,676 species or varieties. They are all in the most beautiful condition, as Mr. Cumington was in the habit of replacing any specimen by a better and more perfect one whenever it was to be procured. This collection enables every student to judge for himself if the species described is a real one or only a variety; a subject of considerable interest, in the present state of conchological science, when every kind of shell has been said to have on an average nine or ten different names.

The following additions may also be noticed:

A series of land Shells from the Island of Trinidad, presented by Dr. Guppy.

A series of Marine Shells dredged in Guernsey, the Channel Islands, and the Hebrides, by J. G. Jefferys, as part of the British Association's Fund, presented by J. G. Jefferys, Esq.

A collection of Shells from Formosa, collected by H. M. Consul Swinhoe.

A series of land Shells collected in Prince's Island by Mr. H. Dorn.

A series of specimens of *Patella*, from the Cape of Good Hope, presented by Lieutenant-Colonel Aston.

A series of British *Annelides*, collected by Mr. Laughrin, on the coast of Cornwall.

A collection of Models in glass of upwards of 70 species of *Actiniæ* to show the genera in the cases opened to the public.

A series of species of Echinoderms, collected and named by Professor Lutkin.

Some specimens of the most beautiful of the siliceous sponges, named Venus's flower-basket, *Euplectella speciosa*, from the Phillipine Islands. This sponge is supposed by the natives to be the nest woven by a crab for its protection. If it was so, the crab would be the most beautiful lacemaker known.

John Edward Gray.

DEPARTMENT OF GEOLOGY.

The most important acquisitions to this department are as follows:—

I. *By Purchase*.—A collection of Mammalian remains from Buenos Ayres, including bones of species of *Scelidotherium* and *Myiodon*, and a nearly entire carapace of *Glyptodon* (a gigantic extinct species of Armadillo), together with characteristic portions of the skeleton of two or more species of the same genus.

A leg-bone of the Mammoth (*Elephas primigenius*), and a tusk of the same species from Camberwell.

A nearly entire skeleton, with skull and lower jaw of a Beaver, found, together with remains of the Otter, Wild Boar, and Roebuck, in the fens of Cambridgeshire.

A lower jaw with some separate teeth, of a species of Rhinoceros, from Steinheim near Würtemberg.

Some Cetacean remains from the Red Crag of Suffolk.

A large and very perfect example of a new species of *Plesiosaurus* (*Pl. laticeps*, Owen) from

from the Lias of Charmouth. This specimen is now mounted in a frame, and will shortly form one of the most striking objects in the Room devoted to the extinct Marine Reptiles.

A large specimen of *Archegosaurus Dechenii*, from the Coal-measures of Saarbrück, in Rhenish Prussia.

A skull of *Capitosaurus*, and a skull of *Trematosaurus*, from the Bunter Sandstone of Bernberg, N. Germany.

A small specimen of *Ichthyosaurus communis*, in very perfect condition, from the Lias of Lyme Regis.

A series of dermal bones of *Scelidosaurus*, also from the Lias of Lyme Regis.

Remains of Pterodactyles, from the Upper Greensand of Charmouth.

Twenty-three specimens of Fishes, from the Lias of Lyme Regis, Dorsetshire; among them are some new and undescribed species.

Thirteen specimens of Fish-remains, from the Chalk of Kent and Sussex, comprising a fine group of palatal teeth of *Ptychodus decurrens*, and a lower jaw of *Pachyrhizodus basalis*.

A collection of Cretaceous Fossils, from Bogota.

A small collection of American Crinoids, from Burlington, Iowa.

A series of Trilobites, from the Arenig rocks, St. David's, Pembrokeshire, including several figured specimens.

A collection of more than 200 selected specimens of Upper Silurian Fossils, from Wisby, Island of Gotland, Sweden, obtained from Dr. G. Lindström.

Protaster lavisoma and 12 other Upper Silurian star-fishes, from Herefordshire.

A typical series of Tertiary shells (identified by Dr. Hörnes of the Vienna Museum), from the Tertiary Basin of Vienna. The series comprises 530 species. The collection of Fossil Shells has likewise been enriched by 130 specimens from the Boulder Clay of Belfast; upwards of 50 from the Eocene of Chislehurst, Kent; 25 from the Chalk and Greensand of Kent and Dorset; 20 rare genera of shells, &c., from the Carboniferous limestone of Settle, Yorkshire, and 30 from the Wenlock shale of Dudley and Malvern.

Eight starfishes and Echinoderms, from the Chalk of Kent, &c.

Upwards of 60 Crinoids from the Wenlock shale and Coniston limestone.

Twenty Plant-remains from the Coal-measures of Dudley, Airdrie, and Arran.

II. *By Donation*.—Remains of *Polacanthus*, from the Wealden, Isle of Wight. Presented by Edward Backhouse, Esq.

The figured example of *Limulus trilobitoides*, Buckland, from the Ironstone of Coalbrook Dale. Presented by John Anstice, Esq.

Saurian remains from the Kimmeridge Clay, Dorsetshire. Presented by J. C. Mansel, Esq., F.G.S.

Mammalian remains from Darling Downs, Queensland, Australia. Presented by Sir Daniel Cooper, Bart.

Bones of *Testudo*, from the Mauritius. Presented by Colonel A. E. H. Anson.

Casts of Vertebrae of *Palauchenia Mexicana*, Owen, from the Post-tertiary deposit of the Valley of Mexico. Presented by Don Antonio del Castillo.

A large series of Fossils (chiefly Trilobites and *Lingulae*), from the Arenig Beds, St. David's, Pembrokeshire. Presented by Henry Hicks, Esq. and J. W. Salter, Esq., F.G.S.

Tusk of a Mammoth, from the vicinity of Spalding in Lincolnshire. Presented by Joseph Cubitt, Esq., C.E.

Mammalian remains from the Graving Docks, Milwall. Presented by John Fowler, Esq., President of the Royal Institute of Civil Engineers.

Works of the Department.

The cases in Room II., containing the Fossil Fishes, have been cleaned and re-arranged, and additional specimens incorporated.

The Wall-cases Nos. 1 and 2 of Room III., containing the Saurian and Batrachian Reptiles, and the cases Nos. 8 and 10, containing the *Dinosauria* and *Crocodylia*, have been re-arranged.

In Room V., step-shelves have been placed over some of the Wall-cases, to furnish space for a selected series of remains of large Ruminant Mammalia, chiefly from the Sewalik Hills, and these, as well as specimens on the tops of the other cases, have been arranged and labelled.

Considerable additions having recently been made to the Fossil Mammalia of Australia, the Wall-case No. 1, in Room VI., has been re-arranged with the view of incorporating these additions. In this same Room (No. VI.), a new disposition of some of the larger objects has been effected, whereby space has been obtained for the exhibition of the fine and almost unique skull of the Mammoth (*Elephas primigenius*), found at Ilford in Essex, the acquisition of which was reported on a former occasion.

All the specimens appertaining to the Vertebrate classes, obtained during the year, have been catalogued; and, with the exception of a few unimportant specimens, they are all displayed in the Gallery.

The work of labelling the objects exhibited, progresses with as much speed as possible.

The new acquisitions to the Fossil Plants, *Radiata* and *Crustacea*, have been as far as possible determined, mounted and arranged in the cabinets devoted to those objects.

The examination of the British Eocene Tertiary Mollusca has been pursued, many of

them have been selected for exhibition, and are now mounted on tablets, and displayed in the Table-cases; the remainder have been arranged in the drawers under the cases.

The Foreign Tertiary Shells have been under arrangement. The fine collection of *Cephalopoda*, from the Neocomian of the South of France, obtained from M. Astier, has been named and registered. The Ammonites obtained from the collections of Dr. Bowerbank and Mr. Saul, have been registered and incorporated in the general collection.

A large proportion of the Mollusca (chiefly Oolitic), forming part of the collection obtained from Mr. Bean of Scarborough, has been named and arranged in the cabinets.

Specimens Registered during the year 1866:

Of the Vertebrate Classes	-	-	-	-	-	-	-	-	661
Cephalopoda	-	-	-	-	-	-	-	-	544
Other Mollusca	-	-	-	-	-	-	-	-	2,312
Crustacea	-	-	-	-	-	-	-	-	272
Radiata	-	-	-	-	-	-	-	-	136
Fossil Plants	-	-	-	-	-	-	-	-	136
Total	-	-	-	-	-	-	-	-	4,061

Geo. R. Waterhouse.

DEPARTMENT OF MINERALOGY.

The additions made to the Mineralogical Collection in the past year (1866) amount to 672 specimens.

The work in the Department has consisted in the incorporation of the Minerals purchased of Colonel de Kokscharow, and in the registration and incorporation of those that have been acquired during the past year. A change in the arrangement of the Silicates has been carried out, and the space allotted to different species in other parts of the collection has been redistributed. The great mass of Meteoric Iron from Melbourne has been mounted on a revolving support, and a thin section taken from one of its extremities, in order to exhibit the structure of the Iron on a polished surface.

The arrangement of the reserve collection in the drawers under the table cases has been deranged by the introduction of glazed fronts to several of these cases. A large number of Minerals, displaced from the table-cases by new and more important specimens, had also to be arranged in the reserve drawers. An entire re-adjustment of the drawer space given to the reserve collection has accordingly been commenced, and 70 of the drawers have been fitted with trays, and the specimens in them labelled with their localities.

The chief acquisitions made during the year by purchase, have been as follows:—

A large mass, weighing 85 lbs. of the Meteoric Iron of Toluca; and a small fragment of that of Copiapo.

Some fine specimens of cut stones, much needed in the collection, viz.:—

A cut stone of Chrysoberyl, of a rich primrose yellow, and of the great size of 40½ carats.

A fine Peridot of nearly 40 carats; and large specimens of the dark orange and light yellow varieties of Quartz, termed Spanish Topaz and Citrine.

Among other purchases have been the following:—

A Nugget of Native Platinum, weighing 8 ozs.

Specimens of Tetrahedrite, with an iridescent coating of copper Pyrites; Herod's-foot mine, Cornwall.

Finely crystallized Argentite, Wheal Ludecott, Cornwall.

Copper Pyrites, in brilliant Crystals; Redruth.

Allophane, with pearly lustre; near Tavistock.

Woodwardite and Bayldonite; Cornwall.

Finely crystallized Copper Glance; Basset Mine, Redruth.

Copper Glance, in thin hexagonal plates; near St. Just.

Black Blende, in Brilliant Crystals; Alston.

Botryoidal Blende, on Fluor; Alston.

Barytocalcite, in very perfect transparent Crystals; Alston.

A series of specimens of Emery; Chester, Mass.

Scheelite, in very fine Crystals; Carrock Fell, Cumberland.

Zinkenite; Wolfsberg, Hartz.

A long slab of veined Stalagmitic Marble; California.

Danaite, extremely fine Crystals; Hakansbö, Sweden.

Uranite, in beautiful Crystals; Cornwall.

Two large specimens of Gold in Quartz; California.

Manganese Idocrase; Ala.

A large Crystal of Dichroite; Bodenmais.

Edingtonite Crystals; Old Kilpatrick.

“Tile

"Tile Ore" Cuprite; Ural.
 Haydenites; Baltimore, Maryland.
 Leadhillite, from Leadhills.

Among Minerals presented during the year have been specimens of Hydrated Sulphate of Magnesium and Sodium, Hydrated Carbonate of Sodium, Capillary Blue Vitriol, and Langite; from Cornwall, by Dr. C. Le Neve Foster.

Corundum, River Borsowska: Platinum in Conglomerate, Nijni Tagilsk: Cancrinite, from the Ilmen Mountains: Mengite in Zircon-syenite, Ilmen Mountains; from Professor Eichwald.

A large block of Diallage Rock, from near Coverack, Lizard; from Mr. Murphy.

A specimen of the Meteorite that fell at Shytal, near Dacca, on the 11th August 1863; from the Asiatic Society of Bengal.

Nevil Story-Maskelyne.

DEPARTMENT OF BOTANY.

The principal business of the Department, during the past year, has consisted in the re-arrangement, with very large additions, of the general collection of *Algæ*, of the extensive order of *Euphorbiaceæ*, of the *Lycopodiaceæ*, *Nymphæaceæ*, and of a portion of the *Compositæ*.

In the naming, arranging, and laying into the general Herbarium of the remainder of Mr. Charles Wright's extensive collections made in Cuba and New Mexico; of the extensive collection formed by the late Mr. David Douglas, in North Western America and California; of a large number of Ferns, collected in Ceylon by Mr. Thwaites; in Venezuela, by M. Moritz; and in English gardens by Mr. John Smith; of *Piperaceæ*, from various Collections; of Dr. Wallich's Collection of Nepalese Oaks; of numerous plants from Brazil and from the Arctic Regions; of Palms from various regions; of numerous European Collections; and of several important collections of Cryptogamic Plants, including American and other Mosses.

In the examination and arrangement of the valuable collection of specimens of *Cycadeæ* presented by Mr. James Yates; of a large collection of Plants of the Tyrol; of the very extensive collection of Ferns recently purchased from Mr. John Smith, of Kew; of the Fruits of *Cupulifera* and *Conifera*, in the general fruit collection; of a portion of the collection of recent Woods in the exhibition rooms; of the fossil cones and woods belonging to the carboniferous period; and of the late Dr. Greville's very extensive and important collection of *Diatomaceæ*.

And in the naming, arranging, and laying into the British Herbarium of numerous specimens from various collectors; naming and re-arranging the British species of *Rubus*; and examining the *Lemnaceæ* of the British collection.

The following are the principal additions made to the Botanical collections during the past year, by purchase or donation:

A large and highly interesting collection of specimens of the order *Cycadeæ*, consisting of sections of Stems, Fronds, male and female cones in various stages of growth, separate parts of fructification, &c., together with numerous specimens of Woods, recent and fossil, and other vegetable productions, presented by Mr. James Yates.

The remaining portion (upwards of 2,000 species) of Mr. John Smith's Herbarium, chiefly of garden Plants.

A very extensive and valuable collection of Ferns (containing upwards of 10,000 specimens), formed by Mr. John Smith, of Kew.

100 species of *Compositæ*, forming fasc. 2, suppl. of Dr. C. H. Schultz's "*Cicoraceotheca*."

49 British species and varieties of the genus *Rubus*; presented by the Rev. A. Bloxam.

370 species of Lichens, constituting Leighton's "*Lichenes Britannici Exsiccati*."

400 " forming Mademoiselle Liberts' "*Plantæ Cryptogamicæ*."

600 " German Plants, being cent. 1-6 of Dr. F. Schultz's "*Herbarium Normale*."

850 " Plants of the Tyrol, collected by Rupert Huter.

15 " Woods from the neighbourhood of Mentone; presented by Mr. Moggridge.

113 " Plants of Ceylon (in continuation); collected by Mr. Thwaites.

475 " Plants of the Island of Formosa; collected by the late Mr. Oldham.

112 " Plants of Old Calabar; collected by Mr. Milne.

31 " Australian Algæ.

536 " American Mosses, forming the new edition of Sullivant and Lesqueux's "*Musci Americani Exsiccati*."

593 " South American Plants, forming part (in continuation) of Mr. Spruce's "*Plantæ Exsiccatæ Æquinoctiales*."

404 " Lichens and allied tribes from the River Amazon and the Andes of South America, collected by Mr. Spruce.

Upwards of 5,000 microscopic slides of *Diatomaceæ*, together with the Catalogue and notes relating to them, forming the entire Collection of the late Dr. Greville and the late Dr. Gregory.

John J. Bennett.

DEPARTMENT OF PRINTS AND DRAWINGS.

The progress in the arrangement, and the acquisitions received in the Department during the year 1866, are as follows:—

The arrangement of the works of Giorgio, Adamo and Diana Ghisi has been completed, and the prints have been mounted in three volumes, after undergoing careful reparation. The references to Bartsch have been affixed to each subject.

The collection of prints after Sir Edwin Landseer has been arranged in four volumes, and a portfolio for the large examples, with references in the manuscript catalogue for finding each subject.

The Fairholt Collection of prints, etchings, and woodcuts of antiquities and costume has been arranged in eight volumes, and made available for general reference, with the six volumes which had already been arranged and bound before they were bequeathed to the Trustees.

Four thousand two hundred and fifty-six articles have been entered in the register of purchases and presentations. Ten thousand three hundred and forty-seven articles, including illustrations to books, have had the register stamp affixed to them.

Two thousand two hundred and twenty-four titles have been written for the general catalogue.

The etchings by Claude Gelée have been re-arranged, mounted, and the rare states recently acquired, incorporated; the references to Dumesnil having been affixed to each.

The recently mounted English drawings have been incorporated in that collection, which is now contained in 19 Solander cases instead of 12.

The engravings of the modern French masters have been arranged in five large guard-books.

A curious collection of sketches by amateurs, supplied to Gillray and other satirists for the subjects of their caricatures, has been put in order and mounted.

One hundred and fifty of the caricatures by George Cruikshank have been mounted and chronologically arranged, and the whole collection has been marked off in the manuscript index.

The whole of the English portraits which had been registered and stamped previous to August 1866, have been placed alphabetically prior to their being arranged in classes.

The titles written for the small and original collection of prints, after painters, have been arranged into schools and masters, ready for incorporation with the extensive additions made since 1850.

The following are some of the more important acquisitions made during the past year:—

By Bequest and Donation—

A series of two hundred and twenty-one unfinished proofs in various states, engraved by Richard Golding; bequeathed by that artist.

Proofs of a great many of the woodcuts and etchings executed by the late Frederick W. Fairholt, Esq., for his more important works. Also a collection of prints and notes on costume, amounting in the whole to four thousand two hundred and fifty articles; bequeathed by William W. Fairholt, Esq.

A series of outlines from various early works of art, and thirty original designs by George Cumberland; presented by Miss Cumberland.

The important series of drawings made from ancient glass paintings by the late Charles Winston, Esq., presented by Mrs. Winston, his widow.

By Purchase—

Italian School:—

Drawings.—The study or first sketch for the Garvagh Raphael, in the National Gallery; also specimens by Ghirlandajo, Pietro Perugino, Baccio Bandinelli, Vincenzo da Gimignani, Girolamo Genga, Camillo Pisani, and Canaletto.

Engravings.—Two unique prints by Sandro Botticelli; another by Jacopo Francia; and several medallion heads of Popes by Marc Antonio; other fine specimens by Beccafumi, Agostino Veneziano, the Ghisis, Eneas Vico, Beatrizet, Caraglio and Agostino Carracci.

Fine early undescribed woodcuts, the designs of some of them drawn on the blocks by Titian.

German School:—

Drawings.—Some fine specimens by Sir Peter Lely.

Engravings.—A very fine block-print of St. George slaying the Dragon, unique, and of about the date of 1450. St. Michel in full armour and St. Mark with the Lion, two rare examples by E. S., the Master of 1466; also specimens by Franz von Bocholt, Israel van Meckenen, Hans Baldung Grien, Hans Brosamer, Jakob Binck, Melchior Lorch, Jost Amman, and Wenceslaus Hollar.

Dutch and Flemish Schools:—

Engravings.—By Alart Claessen, Suyderhoof, Jan Muller, J. de Gheyn, Antony and Jerome Wierix, W. J. Delft, and Paul Pontius.

Etchings.

Etchings.—By Van Dyck, in various states, some of them undescribed.

French School:—

Drawings.—A sketch in pen washed with bistre, the first idea for the picture in the National Gallery of the Embarkation of St. Ursula, by Claude Gélée; others by Gravelot, and other artists.

Etchings.—Four early and unique specimens by Claude; also, examples by Abraham Bosse, Bracquemond, Brunet-Debaines, F. Chiffart, S. Le Clerc Goupil, E. Jacque, Jules Jacquemart, Lalanne, Stephanus de Laulne, P. Martial, C. Méyron, Millet, Le Prince, Rousseau, Vernet, and Taïée.

English School:—

Drawings.—By Lodge, Place, R. White, John Greenwood, Highmore, Rowlandson, F. Wheatley, O'Neill, R. Cook, and F. O. Finch.

Etchings.—By D. Allan, R. Ansell, Bonnington, Josiah Boydell, C. Bretheron, H. Cave, W. Collins, G. Cooke, Cooper, C. W. Cope, Creswick, G. Cruikshank, G. Cuitt, G. Cumberland, Dighton, Ferrester, Gainsborough, Hoppner, W. Holman Hunt, Millais, G. Morland, Newnham, John Leech, S. Palmer, Pearson, Pyne, R. Redgrave, Rowlandson, Spilsbury, O'Neill, Sanders, T. Stothard, F. Tayler, Wilkinson, Penny Williams, W. J. White, and A. Wivell.

Engravings.—By J. Faber, W. Dickinson, J. Murphy, R. Earlom, W. Ward, S. W. Reynolds, Thomas Lupton, S. Cousins, William Woollett, John Landseer, Thomas Landseer, Dean Taylor, W. Miller, Goodall, J. W. Robinson, John Burnet, George Cooke, and Thomas Wilmore.

Very extensive additions have been made to the series of English portraits and caricatures, and prints after English Masters.

George William Reid.

Note.—Copies of the second volume of the Cuneiform Inscriptions of Western Asia have been distributed during the past year; and materials have been collected, preparatory to commencing a third volume.

British Museum, }
30 April 1867. }

J. Winter Jones,
Principal Librarian.

BRITISH MUSEUM.

AN ACCOUNT of the INCOME and EXPENDITURE
of the BRITISH MUSEUM, for the Financial Year
ended 31st March 1867; of the ESTIMATED
CHARGES and EXPENSES for the Year ending
31st March 1868, and Sum necessary to Dis-
charge the same; Number of Persons admitted,
and Progress of Arrangement; &c.

(*Mr. Lowe.*)

Ordered, by The House of Commons, to be Printed,
1 May 1867.

[*Price 7 d.*]

249.

Under 8 oz.

BULLION.

RETURN to an Order of the Honourable The House of Commons, dated 5 March 1867;—*for*,

RETURN “of the Amount of BULLION Purchased and Sold by the BANK OF ENGLAND, distinguishing GOLD from SILVER, and BAR GOLD from FOREIGN GOLD COIN, in each Month, from the 31st day of December 1865 to the 31st day of December 1866; also, the Excess of Payments to, or Receipts from, the Public, of BRITISH GOLD COIN; and also, the Amount Received from the MINT during the same Period (in continuation of Parliamentary Paper, No. 82, of Session 1866).”

BULLION PURCHASED.				BULLION SOLD.				BRITISH GOLD COIN.									
GOLD.				SILVER.		GOLD.			SILVER.		BRITISH GOLD COIN.						
Bar.		Foreign Coin.		TOTAL.		Bar.		Foreign Coin.		TOTAL.		Excess of Payments.		Excess of Receipts.		Received from the Mint.	
£.		£.		£.		£.		£.		£.		£.		£.		£.	
1866:																	
January	-	6,001	-	6,001	-	-	219,616	-	-	219,616	-	-	35,655	-	-	560,800	
February	-	607,488	4,667	612,155	-	-	83,074	-	-	83,074	-	-	-	175,717	-	2,032,900	
March	-	453,867	31,853	485,720	-	-	2,575	5,741	8,316	-	-	-	115,887	-	-	1,466,401	
April	-	659,899	32,870	692,769	-	-	231,904	9,341	241,245	-	-	-	927,020	-	-	608,822	
May	-	383,691	11,419	395,110	-	-	879,239	44,370	923,609	-	-	-	1,438,893	-	-	280,400	
June	-	2,057,132	476,243	2,533,375	-	-	850	34,255	35,105	-	-	-	-	583,884	-	126,331	
July	-	53,969	19,069	73,038	-	-	696,370	7,180	703,550	-	-	-	782,254	-	-	-	
August	-	1,214,081	141,934	1,356,015	-	-	3,420	77,689	81,109	-	-	-	-	632,718	-	-	
September	-	963,863	11,576	975,439	-	-	3,422	559,436	562,858	-	-	-	-	466,914	-	-	
October	-	1,118,288	6,310	1,124,598	-	-	4,279	1,913	6,192	-	-	-	1,085,555	-	-	-	
November	-	974,327	-	974,327	-	-	4,311	30	4,341	-	-	-	-	417,766	-	-	
December	-	862,540	1,916	864,456	-	-	3,424	-	3,424	-	-	-	-	196,081	-	-	
£.		9,355,146	737,857	10,093,003	-	-	2,132,484	739,955	2,872,439	-	-	-	4,385,264	2,473,080	-	5,075,654	

Bank of England, 13 March 1867.

Frank May, Deputy Chief Cashier.

BULLION.

RETURN of the Amount of Bullion Purchased and Sold by the BANK OF ENGLAND, in each Month of the Year 1866; also, the Excess of Payments to, or of Receipts from, the Public, of BRITISH GOLD COIN; and also, the Amount received from the MINT during the same Period (in continuation of Parliamentary Paper, No. 82, of Session 1866).

(*Mr. Hankey.*)

*Ordered, by The House of Commons, to be Printed,
15 March 1867.*

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JOHN CARROLL.

RETURN to an Order of the Honourable The House of Commons,
dated 8 April 1867;—for,

COPY “of all MEMORIALS of *John Carroll*, late a Clerk in the Dublin Post Office, to the Postmaster General, with the ANSWERS thereto.”

General Post Office, }
7 May 1867. }

JOHN TILLEY,
Secretary.

•
— No. 1 —

Mr. *Blake*, M.P., to Mr. *Tilley*.

Sir,

Waterford, 30 July 1866.

ABOUT a fortnight since I had the honour of an interview with you relative to the case of a late clerk in the Accountant's Office, in the General Post Office, Dublin, dismissed on 10th of last July, for having written an anonymous letter relative to the head of his department. I now beg to enclose a memorial from Mr. Carroll to his Grace the Postmaster General, which I beg you will have the goodness to bring before his Grace.

I beg to say that I have known the memorialist from the time he was a boy, and had many opportunities of observing his character during the seven years he served in the Waterford Post Office, and can bear my testimony to the excellent character he has always borne, and the high estimation he was held in by every one who knew him.

I believe him to be a man of probity and truthfulness, and do not think that he would be likely to do anything of a dishonorable character.

Whilst strongly condemning him for having written the anonymous letter in question, I believe he did so whilst labouring under a sense of wrong, and from an apprehension that he might be subjected to unpleasantness from his superior officer if he attached his name.

I earnestly trust that the Postmaster General, taking into consideration the length of service of the memorialist, and his previous excellent character, will be pleased to take his prayer into favourable consideration. Should he mercifully restore him to his former position I have every confidence he will have no reason to regret his clemency.

As memorialist states truly, his position will be a deplorable one should he not be reinstated, as he will find it difficult, if not indeed impossible, to procure any other employment, and must be reduced to great poverty.

I have, &c.

Enclosure in No. 1.

2, William-street, Waterford, 28 July 1866.

To his Grace the Duke of *Montrose*, Her Majesty's Postmaster General, &c.

The Memorial of *John Carroll*, late a Second Class Clerk in the Dublin Post Office,

Respectfully sheweth,

THAT memorialist having addressed an anonymous letter to the Postmaster General, in April last, concerning the manner in which he, with other officers, were passed over on a late occasion of promotion to the first class, and having been recently dismissed from

the service for so doing without any opportunity of either explanation or defence being afforded to him, most respectfully begs leave to submit the following statement for your Grace's consideration.

That memorialist, while admitting the great indiscretion of which he has been guilty, yet being influenced by feelings of exasperation at seeing juniors placed over him, as well as over the other senior officers of the second class, in places where they were afforded opportunities (denied to the rest) of learning first class duty, addressed the letter in question to the Postmaster General, the statements in which are substantially true, and which memorialist is in a position to prove.

That although memorialist strongly deprecates anonymous letter writing, yet fearing that he would be subjected to persecution in the office had he affixed his name thereto, he was induced to adopt that course.

That for a considerable time past two friends of the accountant in the Dublin office (Mr. Parkinson and Mr. Hall) have on various occasions been placed on first class duty.

That none of their senior officers on the second class have ever had similar opportunities afforded them of learning that duty.

That being thus made eligible, Mr. Parkinson was accordingly promoted to the late first class vacancy on recommendation of the accountant.

That memorialist believes that Mr. Parkinson is the godson of the accountant, and Mr. Hall the nephew of one of his sureties.

That an investigation was subsequently held, the object of which seemed to memorialist to be solely confined to finding out the names of the writers of the anonymous letters, no allusion whatever having been made as to the truth or falsehood of the charges they contained.

That memorialist was not called upon for any explanation, but was condemned without an opportunity being afforded to him of proving his statements.

That no complaint has ever been made against memorialist during the whole period of his official career.

That memorialist can with the utmost confidence appeal to all the officers in the account branch of the Dublin office, amongst whom he would more especially mention the cashier (under whom he was placed for the last four or five years), as to his high sense of honour, truth, and integrity, as well as to his steadiness and unceasing care and attention in the discharge of his duties, besides being able to obtain testimonials of a similar character from persons of the highest respectability.

That memorialist therefore earnestly prays that your Grace may be pleased to direct that a full investigation may be instituted to enable memorialist to prove the truth of the charges he made, and which, if satisfactorily proved, that your Grace may be still further pleased to reconsider his case, memorialist having passed a period of about 18 years in the service (seven in Waterford, and 11 in Dublin), being not well fitted for any other employment, in addition to his dismissal from the public service being likely to prove a serious obstacle to his obtaining any, and deprived of his only means of support.

And for which memorialist will ever feel grateful.

(signed) *John Carroll.*

— No. 2. —

Mr. Scudamore to Mr. Blake, M.P.

Sir,

General Post Office, 3 September 1866.

THE memorial which you forwarded on behalf of Mr. Carroll, late clerk in the Dublin Post Office, has been submitted to the Postmaster General, and in reply I am desired to express to you his Grace's regret that he cannot alter his previous decision in Mr. Carroll's case.

I am to point out that Mr. Carroll was dismissed not for preferring false charges, for the truth or falsehood of the charges was not the point then at issue, but for writing anonymous letters preferring charges against his superior officer.

It is due, however, to that superior officer to add that the charges, the particulars of which have since been set forth by Mr. Carroll, have been answered and disproved.

I am, &c.

— No. 3. —

Sir *H. W. Barron*, Bart., M.P., to his Grace the Duke of *Montrose*.

My Lord,

House of Commons, 1 August 1866.

A PERSON named John Carroll, a clerk in the Dublin Post Office, has lately been dismissed for writing an anonymous letter. A memorial* has been forwarded to your Grace, stating the whole facts, and an inquiry is prayed as to the truth of these facts.

Mr. Carroll served the Post Office faithfully, diligently, and well during 18 years. His character bears strict inquiry; he is most respectable. I write to recommend him to your favourable consideration, and hope that he may be reinstated in his situation under all the circumstances, as more fully explained in his memorial.*

I have, &c.

— No. 4. —

Sir *H. W. Barron*, Bart., M.P., to his Grace the Duke of *Montrose*.

My Lord,

Barroncourt, Waterford, 5 September 1866.

BEFORE I left London some weeks since, I wrote to your Grace respecting the case of John Carroll, late of the accountant's office in the General Post Office, Dublin. I received no answer to my letter, which is the reason of my again writing on this subject.

The whole case for Mr. Carroll was stated fairly in his memorial. I cannot help saying that, after his long and faithful services, his dismissal appears to me an extremely harsh measure. It is quite plain that he was passed over in his office, and his juniors promoted over his head through favouritism. He has asked for inquiry, and is only anxious to have the whole truth told. I am quite certain that this will not be refused on public grounds.

I have, &c.

— No. 5. —

Mr. *Scudamore* to Sir *H. W. Barron*, Bart., M.P.

Sir,

General Post Office, 10 September 1866.

I AM directed by the Postmaster General to express to you his regret that your letter of the 1st ultimo should have remained so long unanswered.

I am to inform you that, having had before him the memorial presented on behalf of Mr. Carroll, late clerk in the Dublin Post Office, his Grace regrets that after a full reconsideration of the case, he is unable to alter his decision. Mr. Blake, by whom the memorial was forwarded, has been informed accordingly.

Mr. Carroll was dismissed not for preferring false charges, for the truth or falsehood of the charges was not the point then at issue, but for writing anonymous letters, preferring charges against his superior officer.

It is due, however, to that superior officer to add that the charges, the particulars of which have since been set forth by Mr. Carroll, have been answered and disproved.

I am, &c.

— No. 6. —

Sir *H. W. Barron*, Bart., M.P., to his Grace the Duke of *Montrose*.

My Lord,

Cromer, Norfolk, 25 September 1866.

I FEAR that there has been some irregularity somewhere in the transmission either of my letter to your Grace, or of the answer which I naturally expected to letters of a public or official character.

I am

* *i.e.* The preceding memorial of 28th July.

I am therefore compelled reluctantly to write a third letter respecting the memorial of Mr. John Carroll, late an accountant in the General Post Office, Dublin; I received no answer to my two former letters, the first of which was written about two months since.

I have, &c.

— No. 7. —

Mr. *Scudamore* to Sir *H. W. Barron*, Bart., M.P.

Sir,

General Post Office, 28 September 1866.

I AM desired by the Postmaster General to acknowledge the receipt of your further letter of the 25th instant, and to express to you his Grace's regret that the reply to your two previous letters on behalf of Mr. Carroll, late clerk in the Dublin Post Office, should not have reached you. That reply was written on the 10th instant, and was addressed, it is believed, to Barroncourt, Waterford, where possibly it is now remaining; but in case it should have miscarried, I am directed to enclose a copy of it for your information.

I am, &c.

— No. 8. —

Mr. *Carroll* to his Grace the Duke of *Montrose*.

My Lord,

2, William-street, Waterford, 23 October 1866.

IN the letters lately received from the London Post Office by Sir Henry Barron and Mr. John Blake, the Members of Parliament for this city, in answer to the memorial which they had the honour of forwarding to your Grace on my behalf not long since, it is stated that I was dismissed from the Dublin Office for "writing anonymous letters preferring charges against my superior officer," which charges "have since been answered and disproved."

In reply, allow me to say that I wrote but one anonymous letter "preferring charges" against Mr. Long, and was not in any way whatever connected with communications of a similar character which appeared in newspapers or otherwise, about that period. And as none of the several gentlemen in the Dublin Office, whose claims have been so unjustly set aside on the recent occasions of promotion in that establishment, have been asked a single question since the day of my dismissal, I am completely at a loss to know how, or by whom, have my charges been answered and disproved.

It may be, that having committed some slight inaccuracy in stating the precise degree of relationship or intimacy which exists between Mr. Long and his favourites, he has formed of it a pretext for inducing your Grace to decline granting the investigation prayed for in my memorial. If such is the case, it must appear quite plain to any one that the case must indeed be indefensible, which would thus strive to screen itself behind such flimsy obstacles. If not afraid, why has not Mr. Long come forward and appealed to those men on whose rights he has trampled, in testimony of the justice and impartiality of his recent recommendations for promotion? Has he attempted to point out what faults they have committed, or in what way or on what occasions they have disqualified themselves? Why has he never afforded them the same opportunities of rendering themselves eligible which have been afforded only to his friends, Messrs. Parkinson and Hall?

In the several positions they occupied, have they not discharged their duties with credit to themselves, and satisfaction to the office? In support of this assertion, could not the books they kept be produced, and the senior officers of their several departments be appealed to? Why have none of these things been done? or has Mr. Long courted that full and candid inquiry into those matters which I have.

My Lord, as the Post Office has neither required or received any evidence whatever in my defence, I write to say that I am ready to proceed to London, and submit myself to any cross-examination you or your deputy may be pleased to subject me to (if such should be your pleasure), and which might have the

effect

effect of inducing your Grace to alleviate in some degree the unmerited severity with which I have been punished. The matter has evidently been set forth in a distorted and exaggerated form, and no amount of writing can ever settle it.

I await a reply, and in the meantime beg to have the honour of subscribing myself, &c.

— No. 9. —

Mr. Frederic Hill to Mr. Carroll.

Sir,

General Post Office, 7 November 1866.

I AM desired by the Postmaster General to inform you, in reply to your further letter of the 23rd ultimo, that his Grace must decline to re-open your case. It was perfectly well known that you were the author of only one of the two anonymous letters preferring charges against your superior officer, and that Mr. Beale, a clerk in the same office as yourself, and who was dismissed at the same time, was the author of the other. Further, in order to remove a misapprehension under which you appear still to labour, I am to repeat that the offence for which both Mr. Beale and yourself were dismissed, was the bringing of charges against your superior officer in anonymous letters, and that the truth or falsehood of such charges was not the point then at issue.

I am, &c.

— No. 10. —

Mr. Carroll to his Grace the Duke of Montrose.

2, William-street, Waterford,
13 November 1866.

My Lord,

ALLOW me thankfully to acknowledge the receipt of a letter addressed to me a few days since by direction of your Grace (dated London, 7th November), in which I am reminded that anonymous letter writing was the sole cause of my dismissal. Of this I was already perfectly well aware; but, strange as the question may seem, may I ask what other course was open to me?

Are not post office clerks strictly prohibited from sending forward any official communication except through the head of their department, who in this case happened to be the very man who so openly disregarded their unquestionably just claims?

Is it not true that they dare not communicate directly with the Postmaster General? and for this reason was I not debarred from bringing the matter directly under your Grace's notice?

Are they not warned against using political or Parliamentary interest for any official purpose? as, had not this been the case, I could have easily procured the interest of several Members of Parliament who would have at once submitted my charges for your Grace's consideration. Are they not cautioned against speaking about official matters to the public, many of whom, of high position, would have gladly interested themselves in this case and thus prevent this unfortunate occurrence? Is it not then quite plain that, view it from whatever side you will, it was so completely surrounded by restrictions that no legitimate means whatever were left for drawing attention to the injustices complained of, except by sending a remonstrance through Mr. Long himself, and have those who would sign it marked out for future persecution and perhaps dismissal. And here let me ask, Where is the tenant who would be so mad as to complain of a harassing agent to his landlord, if he were required to send his complaint through that agent himself? I leave it to your Grace to say what treatment he might expect; and is not this my case?

With reference to the closing paragraph of the London letter of the 7th instant, already alluded to, viz., "that the truth or falsehood of my charges was not the point then at issue," allow me to remark that my character having been subsequently assailed in the most wanton and unjustifiable manner by the public announcement in the postal official circular of the 16th of July last, that

I was "dismissed for writing anonymous letters falsely impugning the conduct of my superior officer," it became at once my duty to refute an assertion so utterly untrue by making "my charges" the subject of a memorial, praying for a full investigation into them (being no longer fettered by post office restrictions). Yet, notwithstanding that application, and the letters of Sir Henry Barron and Mr. Blake for a similar purpose, the full investigation has not (I regret to have to say) been granted.

My Lord, taking into account the frequent disputes of Mr. Long with his officers, the reports of many of which cannot but have reached the ears of the London office, it might have been very reasonably inferred that some cause existed for those anonymous complaints. Had a full inquiry in the first place been made into them, and that on trial they were found to be "false," then indeed would "dismissal and disgrace" have been but too well merited. But as no opportunity has been afforded me of substantiating "my charges," and being prevented by the Post Office from availing myself of any of those otherwise legitimate means detailed in this letter, I leave it to the fair and unbiassed opinion of anyone to say if the offence is at all commensurate with the punishment inflicted. If the arguments contained in this communication may not be deemed altogether undeserving of attention, and if in submitting this brief notice of some of the more prominent features of "this case" for your Grace's still further consideration, I have succeeded in proving that its merits have neither been maturely weighed nor fairly tested, allow me to entreat that under these circumstances the sentence of dismissal recorded against me may be cancelled, and that either some place may be assigned to me in the London office, or some suitable pension be awarded to me as compensation for the loss of that situation of which I have been so unjustly deprived.

My only means of subsistence having been so inconsiderately wrested from me, and my character vilified for (I may say) almost "nothing," will, I trust, be considered sufficient excuse for my continued importunity.

I beg leave to solicit the favour of a reply, and in the meantime desire to have the honour of subscribing myself, &c.

— No. 11. —

Mr. *Carroll* to his Grace the Duke of *Montrose*.

2, William-street, Waterford,
8 December 1866.

My Lord,

Excuse me in taking the liberty of asking to be informed if I may expect a reply to the communication which I had the honour of addressing to your Grace on the 13th of last month (November)?

Your Grace's, &c.

— No. 12. —

Mr. *Carroll* to his Grace the Duke of *Montrose*.

2, William-street, Waterford,
8 February 1867.

My Lord,

Not having yet received a reply to the letter which I had the honour of addressing to your Grace on the 13th of November last, and which I presume it is intended to let remain unanswered, I trust you will pardon me if I now take the liberty of directing your attention to some of the statements contained in the letters with which you were pleased to favour the two Members of Parliament for this city (as also the writer), and which may be found not altogether undeserving of some notice.

Your Grace has stated that "after a full reconsideration of this case you regret not being able to alter your previous decision." In a matter of such vital importance to me, where that situation which was my only means of support was at stake, it surely was not unreasonable to expect that the fullest and most complete information in any way bearing on it should have been elicited from both of the parties most deeply concerned before any decision

would

would have been arrived at yet, though frequent communication may have been held with Mr. Long, and my letters perhaps submitted to him for enquiry or explanation, no application whatever for a single particle of information has been addressed to me, nor have I been appealed to regarding the correctness or otherwise of any statements he may have made concerning me. Under such circumstances, it seems rather a matter of astonishment to many how "that full reconsideration" could have been given to this case which its importance so urgently demanded.

Nor have I once entreated your Grace to alter your previous decision in my regard, except on the conditions so clearly expressed in my memorial, viz., that if on investigation my charges were satisfactorily proved, then, and only then, would I expect your favourable consideration. But has the investigation (so often prayed for) been granted? Has a single opportunity of proving my charges been afforded me; or has even the most remote allusion to an investigation been made in any of the letters received from your Grace?

With reference to the statement that I was dismissed "for writing anonymous letters preferring charges against my superior officer", I do confess I entertain the idea that anonymous letter writing under such circumstances, where I was in a position to prove the truth of those "charges," would not subject any officer to such an extreme penalty as dismissal until those charges were first proved to be false. My utter ignorance of this fact, and it being the first and only record of any report having to be made against me to the London office after a service of 18 years, would have been regarded by any person of consideration as reasons fully sufficient to mitigate most materially the gravity of this "offence" (if such it may be termed). At the same time, are not the peculiarly trying circumstances under which that letter was written, or the truly galling injustice to which I with a number of brother officers were subjected, and which goaded me on to the commission of this indiscretion, to be taken into account. If I have erred in writing anonymously, will it be denied that Mr. Long has offended far more gravely in so shamefully abusing the authority vested in him by trampling upon the rights of men against whom he is unable to bring any just cause of complaint, who have been debarred the opportunities which would fit them for promotion, and which have been afforded only to his "favourites," and whose zeal and attention during the many years of service were only to be rewarded by passing them over when an opportunity might offer.

Let it not be imagined (from what I have said) that I desired to stand forth as the champion of anonymous letter writing (which is at all times reprehensible); but I certainly do maintain, that owing to the very peculiar circumstances of this case no other course was open for my adoption; having chosen what appeared to me to be the least of two evils, viz., either to brave Mr. Long's persecution if I sent a remonstrance through him, or write an anonymous letter. The many "restrictions," too (*see* my letter, 13th November), to which post office clerks are subjected, prevented me also from drawing attention to those grievances in any other way.

In reply to the assertion that "the charges set forth by me have been answered and disproved," it is I trust only necessary to remind your Grace, that not one of the gentlemen so unjustly passed over by Mr. Long were asked a single question about them. May it not, therefore, be easily inferred in what way, and by whom have they been answered and disproved.

It being intended to reserve this case for future and full investigation, I am unwilling that a single statement in either of the few letters received should be suffered to remain unnoticed.

From no test have I shrunk; no investigation have I avoided; but in the course which I have taken up and pursued through this affair, I have endeavoured to be guided only by that spirit of justice and fair play which (I regret having to say) does not appear to have been manifested towards me in return.

Your Grace's, &c.

JOHN CARROLL.

COPY of all MEMORIALS of *John Carroll*, late a Clerk in the Dublin Post Office, to the Postmaster General, with the ANSWERS thereto.

(*Sir Henry Winston Barron.*)

Ordered, by The House of Commons, to be Printed,
23 May 1867.

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CIVIL CONTINGENCIES FUND.

1866-7.

A C C O U N T S,

SHOWING

1. The RECEIPTS and PAYMENTS in connexion with the FUND, in the Year ended 31st March 1867 ;
 2. The DISTRIBUTION of the CAPITAL of the FUND at the commencement and at the close of the Year ; and,
 3. The total outstanding BALANCES on the Old Account of the Vote for CIVIL CONTINGENCIES on the 31st March 1866, and the disposal of those Balances up to the 31st March 1867.
-

APPENDIX.

REPORT of the Commissioners of Audit, dated 19 July 1867.

Treasury Chambers, }
5 August 1867. }

GEORGE WARD HUNT.

(PRESENTED TO PARLIAMENT BY HER MAJESTY'S COMMAND.)

Ordered, by The House of Commons, to be Printed,
6 August 1867.

CIVIL CONTINGENCIES FUND. - - - - -

I.—AN ACCOUNT of the RECEIPTS and PAYMENTS in the Year ended 31 March 1867,

Dr.

	£.	s.	d.	£.	s.	d.
To Balance on 31st March 1866 in the hands of the Paymaster General -	26,280	8	3			
Deduct—Amount belonging to Old Account - - - - -	41	18	4			
				26,238	9	11
To Repayments of Advances during the Year 1866-7, as follows, viz. :—						
1. On Account of Services charged on the Consolidated Fund :						
Suitors' Fee Fund, Court of Chancery, Ireland - - - - -	26,350	-	-			
Salaries and Allowances - - - - -	50	-	-			
Diplomatic Pensions - - - - -	584	15	4			
				26,984	15	4
2. Out of Votes of Parliament :						
Royal Palaces - - - - -	211	8	-			
Royal Parks and Pleasure Gardens - - - - -	1,932	9	7			
New Houses of Parliament - - - - -	600	-	-			
Holyhead and Portpatrick Harbours - - - - -	6,173	3	11			
Burlington House Designs - - - - -	1,575	-	-			
Franklin Monument - - - - -	816	13	4			
Roads, South Kensington - - - - -	1,285	9	3			
Law Charges, England - - - - -	6,007	9	10			
Admiralty Court Registry - - - - -	150	-	-			
Exchequer, Scotland, Legal Branch - - - - -	173	10	1			
Law Charges, Ireland - - - - -	12,350	-	-			
Officers of Judges on Circuit, Ireland - - - - -	210	-	-			
Court of Bankruptcy, Ireland - - - - -	1,000	-	-			
Maintenance of Prisoners - - - - -	12,762	2	9			
Science and Art Department - - - - -	3,000	-	-			
British Museum - - - - -	45,721	-	-			
Labuan - - - - -	118	12	8			
British Columbia - - - - -	2,050	-	-			
Niger Expedition - - - - -	1,467	1	10			
Special Missions - - - - -	12,645	1	6			
Polish Refugees - - - - -	163	14	-			
Meath Hospital - - - - -	300	-	-			
Temporary Commissions - - - - -	185	17	4			
Ecclesiastical Commission - - - - -	162	8	8			
Subsidies to Telegraph Companies - - - - -	822	12	11			
Flax Cultivation, Ireland - - - - -	1,000	-	-			
Miscellaneous Expenses, formerly Civil Contingencies - - - - -	2,708	6	7			
				115,592	2	3
Carried forward - - - £.				168,815	7	6

- - - - - CIVIL CONTINGENCIES FUND.

connected with the FUND of £. 120,000 (established from 1 April 1862).

Cr.

By Advances made during the Year 1866-7, as follows:—	£.	s.	d.	£.	s.	d.
1. For Services charged on the Consolidated Fund:—						
Suitors' Fee Fund, Court of Chancery, Ireland - - - - -	31,750	-	-			
P. Griffith, Diplomatic Pension, from 25th October 1865, to 5th April 1866 - - - - -	413	15	10			
Increase of Salary to Joint Secretaries of Charitable Bequests, quarter to 31st December 1866 - - - - -	50	-	-			
Remuneration to Deputy Judge of County Courts - - - - -	16	6	1			
				32,230	1	11
2. In anticipation of Votes of Parliament; viz.:—						
Royal Palaces - - - - -	211	8	-			
Royal Parks and Pleasure Gardens - - - - -	1,432	9	7			
New Houses of Parliament - - - - -	600	-	-			
Holyhead and Portpatrick Harbours - - - - -	6,173	3	11			
Chapter House, Westminster - - - - -	2,700	-	-			
Burlington House Designs - - - - -	1,575	-	-			
Roads, South Kensington - - - - -	1,285	9	3			
Franklin Monument - - - - -	816	18	4			
Office of Woods - - - - -	1,494	18	3			
Inspectors of Factories, &c. - - - - -	562	10	7			
Household of Lord Lieutenant, Ireland - - - - -	1,300	-	-			
Chief Secretary, Ireland Offices - - - - -	1,000	-	-			
Quarantine Expenses - - - - -	306	15	7			
Printing and Stationery - - - - -	27,431	8	4			
Law Charges, England - - - - -	1,084	3	7			
Exchequer, Scotland, Legal Branch - - - - -	393	10	1			
Law Charges, Ireland - - - - -	12,822	11	-			
Offices of the Judges on Circuit, Ireland - - - - -	210	-	-			
Manor Courts Compensations - - - - -	110	3	1			
Bankruptcy Court, Ireland - - - - -	1,200	-	-			
Maintenance of Prisoners - - - - -	17,799	12	11			
British Museum (2,279 l. subsequently repaid by the Trustees) - - - - -	48,000	-	-			
British Columbia - - - - -	2,050	-	-			
Special Missions - - - - -	16,465	19	6			
Polish Refugees - - - - -	163	14	-			
Relief of Distressed British Seamen - - - - -	5,734	8	6			
Temporary Commissions - - - - -	112	10	-			
Ecclesiastical Commission - - - - -	364	14	11			
Subsidies to Telegraph Companies - - - - -	791	2	11			
Flax Cultivation, Ireland - - - - -	1,000	-	-			
Miscellaneous Expenses, formerly Civil Contingencies - - - - -	1,886	4	8			
Drawback on Sugar, Experiments - - - - -	114	1	3			
				157,192	13	8
Carried forward - - - - -	£.			189,422	15	2

I.—ACCOUNT of the Receipts and Payments in the Year ended 31 March 1867,

Dr.

	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	168,815	7	6
To Repayments of Advances during the year 1866-7— <i>continued</i> .						
3. From various Sources :						
Corporation of Dublin (Attendance on Revising Barristers) - -	20	-	-			
Chief Clerk of the Privy Seal Office (Duties on Letters Patent, appointing Lords Commissioners, of Her Majesty's Treasury) -	575	-	-			
Cattle Plague Fund, Ireland - - - - -	270	-	-			
New Courts of Justice Fund - - - - -	5,902	10	-			
Trustees of the British Museum, on account of a portion of the Blacas Collection, sold to M. Fenardent - - - - -	2,279	-	-			
Professor Simonds: Balance on account of Issues for Experiments in Sheep Vaccination, December 1862 - - - - -	63	15	-			
				9,110	5	-
4. Miscellaneous Advances repaid from the Vote for "Miscellaneous Expenses, formerly Civil Contingencies:"						
I. Amount Voted by Parliament in Repayment of Expenses occasioned by the Cattle Plague; viz. :						
(Session 1866.) Expenses incurred previously to 31 December 1865 - - - - -	3,571	3	2			
(Session 1866. Supplementary Vote.) Expenses incurred from 1 January 1866 to 31 May 1866	43,634	13	9			
(Session, 1867. Supplementary Vote.) Expenses incurred from 1 June 1866 to 31 January 1867 - - - - -	39,312	16	5			
				86,518	18	4
II. Amount Voted by Parliament in Repayment of other Miscellaneous Expenses incurred previously to 31 December 1865 - - - - -	12,725	19	5			
				99,244	17	9
Carried forward - - -	£.			277,170	10	3

connected with the Fund of 120,000 *l.* (established from 1 April 1862)—*continued.**Cr.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
Brought forward - - -	-	-	-	189,422	15	2
By Advances made during the Year 1866-7— <i>continued.</i>						
3. Repayable from Various Sources :						
Corporation of Dublin (Attendance on Revising Barristers) - - -	20	-	-			
Chief Clerk of Privy Seal Office, for Duties on Letters Patent - - -	575	-	-			
Constabulary Officers at certain Ports in Ireland, for preventive measures against the Cattle Plague - - - - -	270	-	-			
Commissioners of Works, in connection with Site of New Courts of Justice - - - - -	978	13	2			
Queen's Proctor :—Value of Boats, &c. seized by Acting Collector at Sierra Leone, for breach of Trade and Navigation Laws of the Colony, which sum he has been condemned to pay by a Judgment of the Privy Council - - - - -	614	16	5			
				2,458	9	7
4. Miscellaneous Advances repayable from the Vote for "Miscellaneous Expenses, formerly Civil Contingencies:"						
I. Expenses occasioned by the Cattle Plague, &c.; viz.:—						
Veterinary Department, and other Expenses of the	<i>£.</i>	<i>s.</i>	<i>d.</i>			
Privy Council Office - - - - -	14,793	15	6			
Payments to Inspectors of Cattle - - - - -	34,757	6	3			
Insertions in Newspapers of Orders in Council - - - - -	15,675	2	-			
	65,226	3	9			
II. Other Miscellaneous Expenses, viz.:						
Equipage Money to the Marquis of Abercorn and Lord Chancellor Blackburne - - - - -	3,692	6	2			
Fees on Installation of the King of the Belgians and Prince Christian as Knights of the Garter - - - - -	878	6	8			
Stamp Duty on Letters Patent, creating Sir Hugh Rose a Baron - - -	319	16	4			
Stamp Duty on appointment of Mr. Anderson as a Commissioner of Audit - - - - -	100	-	-			
Expenses of Four Officers at the Head Quarters of the Prussian, Austrian, Italian, and German Armies, during the late War - - -	1,038	9	3			
Expenses of Delegates from Ireland on the subject of the Cattle Plague - - - - -	462	12	-			
Experiments on the Vaccination of Sheep - - - - -	112	1	9			
Expenses of Electoral Statistics - - - - -	9,862	8	6			
Mr. Lambert, for Services in preparing information relating to the late Reform Bills - - - - -	500	-	-			
Mr. Rawlinson, c. z., for extra professional Services connected with Inspection of Waterworks in Lancashire - - - - -	155	18	6			
Mr. R. A. Arnold, Services and Expenses as Assistant Engineer under Public Works Act, Manufacturing District - - - - -	860	10	2			
Mr. Farnall, as a Gratuity for Services during the Cotton Famine - - -	1,000	-	-			
Mr. J. M. Hall, Services as Clerk to Mr. Farnall - - - - -	50	-	-			
Clerks in the Poor Law Department, Gratuities for Extra Services during the Cotton Famine - - - - -	500	-	-			
Dr. Taylor, for Services in reference to Parliamentary Bills regulating the Sale of Poisons - - - - -	10	10	-			
Expenses of an Inquiry into the state of the Irish Constabulary and Dublin Police - - - - -	298	9	9			
Expense of collecting Judicial Statistics of Ireland - - - - -	503	1	9			
Expenses of a Report on County and Borough Police Superannuation Funds - - - - -	178	17	6			
War Department, for Photo-zincographing National MSS., &c - - -	764	17	2			
Preparation of certain Calendars of Irish Rolls - - - - -	290	3	10			
Expenses of Inquiry into Yellow Fever at Bermuda - - - - -	131	1	7			
Carried forward - - - <i>£.</i>	86,925	14	8	191,881	4	0

connected with the Fund of 120,000 *l.* (established from 1 April 1862)—*continued.**Cr.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -	86,935	14	8	191,881	4	9
By Advances made during the Year 1866-7— <i>continued.</i>						
4. Miscellaneous Advances repayable, &c.— <i>continued.</i>						
II. Other Miscellaneous Expenses— <i>continued</i>						
Expenses in connection with the "Heloetia," a German Emigrant Ship infected with Cholera - - - - -	440	4	10			
Expenses of Hospital Ship, at Queenstown - - - - -	322	8	9			
Biscuit supplied by Her Majesty's Ship "Jackal," to the Inhabitants of St. Kilda, after the storm in the Hebrides, in January 1866 -	106	19	8			
Postage of Forms of Prayer and Thanksgiving for Relief from Cholera and Cattle Plague - - - - -	132	2	2			
Cost of Ross's "Parliamentary Record," supplied to Public Departments - - - - -	400	-	-			
Survey and Valuation in connection with Flooding of Lands bordering on the River Shannon - - - - -	1,339	2	3			
Inspection of Gunpowder Manufactories in Scotland - - - - -	35	1	11			
Inquiry into Claims of the Towns of Glossop and Southport to Municipal Charters - - - - -	208	19	-			
Stamp Duty on New Charter to Queen's University, Ireland - -	46	15	5			
Stamp Duty on Charter granted to Royal Dublin Society - -	179	-	4			
Presents to Foreign Officers, for Services rendered to British Subjects in distress - - - - -	20	6	-			
Expenses of removing Lunatics (British Subjects) from Foreign Countries - - - - -	21	-	3			
Guardians of Cemeteries, Sevastopol - - - - -	25	-	-			
Remuneration to King John, of Congo, for Care of European Graves - - - - -	4	14	8			
Expenses of Inquiries in Edinburgh and Dublin, connected with Exchequer and Audit Departments Bill - - - - -	204	8	-			
Expenses of an Inquiry into Financial Records, at Edinburgh -	26	5	-			
Expenses of an Inquiry into the Historical Department of the General Register House, at Edinburgh - - - - -	32	8	6			
Conveyance of Untried Political Prisoners, in Ireland, March 1866 - - - - -	139	2	-			
Carriage of Arms seized on board the "Halcyon," at Cork - -	10	-	-			
Repairs to Speaker's State Coach, 1860 and 1861 - - - - -	27	2	-			
Amount returned to Schoolmaster of Dartmoor Prison, being the Sum paid by him to the Education Department, on his relinquishing the profession of Schoolmaster, in 1864 - - - - -	85	1	4			
				90,741	16	9
TOTAL - - - £.				282,623	1	0

at the commencement and at the close of the Year ended 31 March 1867.

Cr.

By Advances outstanding on 31st March 1867, repayable from the following Sources:—	£. s. d.	£. s. d.
1. Consolidated Fund:		
Advance in aid of Sutor's Fee Fund, Court of Chancery, Ireland -	5,400 - -	
Remuneration to Deputy Judge of County Courts - - - -	16 6 1	5,416 6 1
2. Votes of Parliament:		
Consular Buildings, Alexandria (Services of Messrs. Donaldson & Reade), 1864-5 - - - - -	318 15 -	
Chapter House, Westminster - - - (to meet Deficiency of Vote)	2,700 - -	
Office of Woods, Forests, and Land Revenues - ditto - -	1,494 18 3	
Inspectors of Factories, &c. - - - - - ditto - -	562 10 7	
Household of Lord Lieutenant, Ireland - - - - ditto - -	1,300 - -	
Chief Secretary's Office, Ireland - - - - - ditto - -	1,000 - -	
Quarantine Expenses - - - - - ditto - -	306 15 7	
Printing and Stationery - - - - - ditto - -	27,431 8 4	
Law Charges, England - - - - - ditto - -	1,084 3 7	
Exchequer, Scotland, Legal Branch (Courts of Law and Justice) - - - - - ditto - -	393 10 1	
Law Charges, Ireland - - - - - ditto - -	10,322 11 -	
Manor Courts Compensations - - - - - ditto - -	110 3 1	
Bankruptcy Court, Ireland - - - - - ditto - -	1,200 - -	
Maintenance of Prisoners - - - - - ditto - -	17,799 12 11	
Special Missions, &c. - - - - - ditto - -	10,224 17 5	
Relief of distressed British Seamen - - - - - ditto - -	5,734 8 6	
Ecclesiastical Commission - - - - - ditto - -	202 6 3	
Miscellaneous Expenses, formerly Civil Contingencies - - - - - ditto - -	497 - 3	
Drawback on Sugar; Experiments (Services and Expenses of Members of the Conference) - - - - -	114 1 3	82,797 2 1
3. Various Sources:		
Corporation of Dublin - - - - -	20 - -	
Treasure Trove Account, Advance in 1864-5 - - - -	52 9 8	
Legislative Council at Sierra Leone - - - - -	614 16 5	687 6 1
4. Miscellaneous Advances to be repaid from the Vote for "Miscellaneous Expenses, formerly Civil Contingencies:"		
I. Expenses occasioned by the Cattle Plague in February and March 1867, since the presentation of the Supplementary Estimates for 1866-7 - - - - -	3,186 - 8	
II. Other Miscellaneous Expenses, viz.:		
Advances during the Year ended 31st December 1866, as detailed in the Miscellaneous Civil Service Estimates for 1866-7 (Class VII., p. 21) - - - - -	30,596 16 11	
Advances during the quarter ended 31st March 1867 - - - - -	2,768 19 5	
	33,365 16 4	36,551 17 -
	£.	125,452 11 3

III.—AN ACCOUNT showing the total outstanding BALANCES on the Old Account of the
to 31st

Dr.

		£.	s.	d.
To Balance on 31st March 1866 in the hands of the Paymaster General - - - - -			41	18 4
To Debts outstanding on the 31st March 1866, recoverable from the following Sources :—		£.	s.	d.
Monte Videan Government - - - - -	37,395	-	11	
Emigration Commissioners : Balance of "John and Lucy" Account -	4,440	17	5	
Vote for Consular Buildings, Alexandria - - - - -	500	-	-	
Board of Charitable Donations and Bequests, Dublin - - -	116	5	7	
			42,452	3 11
		£.	42,494	2 3

Treasury, }
30 April 1867. }

APPENDIX.

REPORT of the COMMISSIONERS OF AUDIT.

My Lords,
Exchequer and Audit Department, Somerset House,
London, W.C., 19 July 1867.

WITH reference to Mr. Hamilton's letter of the 30th April last, transmitting to this department for examination the following accounts of the Civil Contingencies Fund for the year 1866-7, viz. :—

I. The Account showing the Receipts and Payments in connexion with the Fund in the Year ended 31st March 1867 ;

II. The Distribution of the Capital of the Fund at the commencement and at the close of the Year ;

III. The Total outstanding Balances on the Old Account of the Vote for Civil Contingencies on 31st March 1866, and the disposal of those Balances up to 31st March 1867 ;

I have the honour to observe that it appears by Account No. I. that the payments on account of advances from the Civil Contingencies Fund exceed the Capital of the Fund, which was established by Treasury Minute of 13th May 1862, in accordance with the recommendation contained in the Fourth Report of the Select Committee on Public Accounts, dated 19th July 1861, at 120,000*l.*, by 5,452*l.* 11*s.* 3*d.*

It

Vote for CIVIL CONTINGENCIES, on the 31st March 1866, and the disposal of these Balances, March 1867.

Cr.

	£. s. d.	£. s. d.
By Payments into the Exchequer during the Year ended 31st March 1867:—		
Balance in the hands of the Paymaster General on 31st March 1866 - - - - -	41 18 4	
Amount received during the year ended 31st March 1867, from the Board of Charitable Donations and Bequests, Dublin - - -	41 18 4	
		83 16 8
Debts outstanding on the 31st March 1867, recoverable from the following Sources:—		
Monte Videan Government - - - - -	37,395 - 11	
Emigration Commissioners - - - - -	4,440 17 5	
Vote for Consular Buildings, Alexandria - - - - -	500 - -	
Board of Charitable Donations, and Bequests, Dublin - - -	74 7 3	
		42,410 5 7
	£.	42,494 2 3

GEORGE WARD HUNT.

APPENDIX—continued.

It also appears in the same Account (No. I.) that a sum of 63*l.* 15*s.* has been credited to the Fund in respect of a payment, by Professor Simonds, of the Balance remaining in his hands on account of an issue to him for experiments in sheep vaccination in December 1862; but as the full amount advanced, viz. 438*l.* 14*s.* 11*d.*, has been since voted and credited to the Fund, it would appear that this sum should have been paid into the Exchequer. By this double credit the capital of the Fund would appear to have been exceeded by 63*l.* 15*s.**

The Accounts Nos. II. and III. have been examined and found correct.

In accordance with your Lordships' directions, contained in Mr. Hamilton's letter of 30th April, I have the honour to return the three Accounts of the Civil Contingencies Fund for 1866-7.

The Lords of the Treasury.

I have, &c.
(signed) *Wm. Dunbar*,
Comptroller and Auditor General.

* This has been rectified.

CIVIL CONTINGENCIES FUND.

1866-7.

ACCOUNTS showing, 1. The RECEIPTS and PAYMENTS in connexion with the FUND in the Year ended 31 March 1867; 2. The DISTRIBUTION of the CAPITAL of the FUND at the commencement and close of the Year; and, 3. The total outstanding BALANCES on the Old Account of the Vote for CIVIL CONTINGENCIES on 31 March 1866, and the disposal of those Balances up to 31 March 1867; &c.

Presented to Parliament by Her Majesty's Command.)

*Ordered, by The House of Commons, to be Printed,
6 August 1867.*

505.

Under 2 oz.

CIVIL LIST PENSIONS.

A LIST of PENSIONS granted between the 20th June 1866 and the 20th June 1867, and charged upon the CIVIL LIST:—(Presented pursuant to Act 1 Vict. c. 2.)

DATE OF GRANT.	NAME.	AMOUNT OF PENSION.
1866:		£. s. d.
9 July -	MRS. AUGUSTA MARY ANN DELVES BROUGHTON and MISS SUSAN CHRISTINE ARBUTHNOT - - - - -	100 - -
	In consideration of the long and distinguished services of their late father, Mr. George Arbuthnot, as an officer of the Treasury.	
29 November -	MR. HENRY JOHN DOOGOOD - - - - -	40 - -
	In consideration of his having been for many years engaged in literary pursuits, and in connection with the public press as a Parliamentary reporter, and of his being now blind and paralysed.	
29 November -	MR. GEORGE THOMAS THOMASON - - - - -	40 - -
	In consideration of his services in connection with the periodical literature of the day, and of his being now afflicted with blindness.	
29 November -	MRS. ELLEN SYKES, Widow of the late Mr. Godfrey Sykes - - - - -	75 - -
	In consideration of her late husband's services to the Industrial Arts of the Country, and to the Museum at South Kensington.	
29 November -	MR. ARTHUR HILL HASSALL, M.D. - - - - -	100 - -
	In consideration of his eminence as a scientific chemist, and of his services in connection with the inquiry into the Adulteration of Food.	
29 November -	MR. ROBERT YOUNG - - - - -	40 - -
	In recognition of his services as an Historical and Agricultural Poet in Ireland.	
29 November -	MRS. MARGARET CARPENTER, Widow of the late Mr. William Hookham Carpenter - - - - -	100 - -
	In consideration of her late husband's services as Keeper of the Prints and Drawings in the British Museum, and of her own merit as a Portrait Painter.	
29 November -	MRS. SARAH COULTON, Widow of the late Mr. David Coultou - - - - -	75 - -
	In consideration of the literary merit of her late husband.	
29 November -	MR. PATRICK FREDERICK WHITE - - - - -	75 - -
	In consideration of his services as an author, public lecturer, and illustrator of the Minstrelsy and Bardic Literature, and Music of Ancient and Modern Ireland.	
10 December -	MISS MARY CRAIK - - - - -	30 - -
	MISS GEORGIANA CRAIK - - - - -	30 - -
	In consideration of the services of their father, the late Dr. Craik, as Professor of History and English Literature in the Queen's College, Belfast.	
19 June -	DAME ELIZABETH HARRIS, Widow of Sir William Snow Harris - - - - -	100 - -
	In consideration of her late husband's valuable invention of the system of Lightning Conductors.	
19 June -	MISS MARIANNE PETRIE - - - - -	25 - -
	MISS ELIZA PETRIE - - - - -	25 - -
	MISS JULIA PETRIE - - - - -	25 - -
	MISS JEMIMA PETRIE - - - - -	25 - -
	In consideration of the eminent services rendered by their late father, Dr. Petrie, to Archæological Science, both as an author and as a public servant.	

List of Pensions granted between the 20th June 1866 and the 20th June 1867—*continued.*

DATE OF GRANT.	N A M E.	AMOUNT OF PENSION.
1867:		£. s. d.
19 June -	MR. GEORGE CRUIKSHANK - - - - - On account of his great merit as an artist.	95 - -
19 June -	REV. MILES JOSEPH BERKELEY - - - - - On account of his eminent services as a botanist.	100 - -
19 June -	CAROLINE, the Wife of Captain CHISHOLM, late of the Indian Army - - - In consideration of the valuable and distinguished services rendered by her to emigrants in New South Wales.	100 - -
	TOTAL - - - £.	1,200 - -

Whitehall, Treasury Chambers, }
19 July 1867.

GEORGE WARD HUNT.

CIVIL LIST PENSIONS.

A LIST of all PENSIONS granted between the
20th day of June 1866 and the 20th day of
June 1867, and charged upon the Civil List.

(Printed pursuant to Act 1 Vict. c. 2.)

Ordered, by The House of Commons, to be Printed,
22 July 1867.

CIVIL LIST (IRELAND).

213

RETURN to an Order of the Honourable The House of Commons,
dated 23 May 1867 ;—for

RETURN “ of Details, with Names, of the CHARGES on the CONSOLIDATED FUND for the
‘ SALARIES formerly charged on the CIVIL LIST (IRELAND)’ (2 & 3 Will. 4. c. 116), and for
‘ ALLOWANCES to Sundry PERSONS ’ (41 Geo. 3, c. 32).”

NAMES, &c.		Rate Per Annum.	REMARKS.
SALARIES FORMERLY CHARGED ON THE CIVIL LIST (IRELAND):		£. s. d. ^o	
W. H. Kelly	{ Attendant on Balls - - - - - Tenor - - - - -	91 16 4 17 7 -	As similar offices have fallen vacant, they have not been filled up.
Edward Robertson	- Kettle Drummer - - - - -	61 16 4	
Charles Day	- Trumpeter - - - - -	17 7 -	
John T. Down	- ditto - - - - -	17 7 -	
Robert Leeson	- Tenor - - - - -	17 7 -	
Geo. Edmund Cotter,	Clerk of the State Paper Office - - -	445 19 4	This office is to be abolished on vacancy, per 57 Geo. 3, c. 62.
TOTAL - - - £.		669 - -	
ALLOWANCES TO SUNDRY PERSONS:			
Rev. Charles Vignoles,	French Minister at Dundalk - - -	52 17 4	These are permanent charges on the Consolidated Fund, per Act 41 Geo. 3, c. 32.
Rev. W. W. Berry,	French Minister at Portarlinton - - -	43 18 4	
Rev. W. J. H. Lefanu,	Rector of the Parish of St. Paul, for attend- ing the sick in the Barracks of Dublin.	70 4 -	
Rev. Ralph Sadlier,	Vicar of Castleknock, in lieu of tithe and glebe land in the Phoenix Park, near Dublin.	44 11 8	
Rev. Thomas Kingston,	Minister of the parish of St. James, in lieu of tithe and glebe land in the Phoenix Park, near Dublin.	10 3 8	
Rev. Wm. Marrable,	Rector of St. Michan's parish, in lieu of Minister's money for houses where the Courts of Justice are built.	8 15 4	
The Archbishop of Dublin,	for proxies out of divers churches in the See of Dublin.	15 16 -	
The Bishop of Meath,	for proxies out of the Manor of Trim - - -	2 18 -	
The Dean and Chapter of Christchurch,	Dublin, granted in per- petuity 12th June 1604.	39 14 8	
The Vicar's Choral of Christchurch,	Dublin - - - - -	1 16 -	
The Lord Mayor and Citizens of Dublin	(the first grant by Letters Patent of 11 July 1665, and an additional allowance in 1717.)	714 11 8	
Doctor Robert Travers,	Under Librarian at Marsh's Library, St. Patrick's, Dublin.	26 2 8	
Marquis of Downshire,	for rent of ground near Carrickfergus Castle	13 18 4	
TOTAL - - - £.		1,045 7 8	

Treasury Chambers, }
30 May 1867. }

GEORGE WARD HUNT.

CIVIL LIST (IRELAND).

RETURN of Details, with Names, of the CHARGES
on the CONSOLIDATED FUND for the "SALARIES
formerly charged on the Civil List (IRELAND)"
(2 & 3 Will. 4, c. 116), and for "ALLOWANCES
to sundry Persons" (41 Geo. 3, c. 32.)

(*Mr. Childers.*)

*Ordered, by The House of Commons, to be Printed,
31 May 1867.*

COINAGE.

RETURN to an Order of the Honourable The House of Commons,
dated 15 July 1867;—for,

ACCOUNT “of all GOLD, SILVER, and COPPER MONEYS of the REALM,
Coined at the MINT, for each Year from the 1st day of January 1857 to
the 31st day of December 1866; showing the real Cost or Value of the
Metal, and the Amount represented by the Coin (in continuation of
Parliamentary Paper, No. 401 of Session 1866).”

(*Mr. Hunt.*)

Ordered, by The House of Commons, to be Printed,
15 July 1867.

ACCOUNT of all Gold, Silver, and Copper Moneys of the Realm, Coined at the Mint, from the 1st day of January 1857 to the 31st day of December 1866; showing also the Real Cost or Value of the Metal, and the Amount represented by the Coin.

GOLD COINAGE.

D A T E.	SOVEREIGNS.				HALF SOVEREIGNS.				TOTAL VALUE.					
	Weight.	Number of Pieces.	Value.		Weight.	Number of Pieces.	Value.							
			£.	s. d.			£.	s. d.						
1857	Oz.	4,495,748	4,495,748	4	10	Oz.	728,223	364,111	17	4	£.	4,859,860	2	2
1858	1,154,606-290	803,234	803,234	4	1	109,865-628	855,578	427,789	5	9	1,231,023	9	10	
1859	206,288-078	1,547,603	1,547,603	1	8	282,993-693	2,203,813	1,101,906	13	10	2,649,509	15	6	
1860	397,458-256	2,555,958	2,555,958	-	3	145,207-076	1,131,500	565,750	9	9	3,121,708	10	-	
1861	656,425-814	7,624,736	7,624,736	9	6	145,215-788	1,130,867	565,433	19	6	8,190,170	9	-	
1862	1,958,198-774	7,836,413	7,836,413	15	6	-	-	-	-	-	7,836,413	15	6	
1863	2,012,562-126	5,921,669	5,921,669	4	4	176,125-086	1,371,574	685,787	1	-	6,607,456	5	4	
1864	1,590,813-924	8,656,352	8,656,352	16	7	225,809-322	1,758,490	879,245	-	11	9,535,597	17	6	
1865	2,223,140-374	1,450,238	1,450,238	17	3	235,602-014	1,834,750	917,375	6	10	2,367,614	4	1	
1866	372,452-999	4,047,288	4,047,288	10	5	204,369-363	2,058,776	1,029,388	4	1	5,076,676	14	6	
1866	1,039,432-044													
	11,541,378-679	44,939,230	44,939,243	4	5	1,678,789-846	13,073,571	6,536,787	19	-	51,476,031	3	5	

SILVER COINAGE.

DATE.	FLORINS.				SHILLINGS.				SIXPENCES.			
	Weight.	Number of Pieces.	Value.		Weight.	Number of Pieces.	Value.		Weight.	Number of Pieces.	Value.	
			£.	s. d.			£.	s. d.			£.	s. d.
1857	Oz.	1,671,120	167,112	- -	Oz.	2,532,120	128,106	- -	Oz.	2,233,440	55,836	- -
1858	607,680-000	2,239,380	223,938	- -	465,840-000	3,108,600	155,430	- -	203,040-000	1,932,480	48,312	- -
1859	814,320-000	2,568,060	256,806	- -	565,200-000	4,561,920	228,096	- -	175,680-000	4,688,640	117,216	- -
1860	933,840-000	635,580	63,558	- -	823,440-000	1,671,120	83,556	- -	486,240-000	1,100,880	27,522	- -
1861	231,120-000	839,520	83,952	- -	303,840-000	1,382,040	69,102	- -	100,080-000	601,920	15,048	- -
1862	305,280-000	594,000	59,400	- -	251,280-000	954,360	47,718	- -	54,720-000	990,000	24,750	- -
1863	216,000-000	938,520	93,852	- -	173,520-000	859,320	42,966	- -	90,000-000	491,040	12,276	- -
1864	341,280-000	1,861,200	186,120	- -	156,240-000	4,518,360	225,918	- -	44,040-000	4,253,040	106,326	- -
1865	676,800-000	1,580,040	158,004	- -	821,520-000	5,619,240	280,962	- -	386,040-000	1,631,520	40,788	- -
1866	574,560-000	914,760	91,476	- -	1,021,680-000	4,989,600	249,480	- -	148,320-000	5,140,080	128,502	- -
	332,640-000			- -	907,200-000			- -	467,280-000			- -
	5,033,520-000	13,842,180	1,384,218	- -	5,495,760-000	30,226,680	1,511,334	- -	2,096,640-000	23,063,040	576,576	- -

DATE.	FOURPENCES.			THREEPENCES.			TWO PENCES.		
	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value.
1857	Oz.	4,158	£. s. d.	Oz.	1,762,728	£. s. d.	Oz.	4,752	£. s. d.
-	252-000		69 6 -	80,124-000		22,084 2 -	144-000		39 12 -
1858	252-000	4,158	69 6 -	65,724-000	1,445,928	18,074 2 -	144-000	4,752	39 12 -
1859	252-000	4,158	69 6 -	162,924-000	3,584,328	44,804 2 -	144-000	4,752	39 12 -
1860	252-000	4,158	69 6 -	155,004-000	3,410,088	42,626 2 -	144-000	4,752	39 12 -
1861	252-000	4,158	69 6 -	149,964-000	3,299,208	41,240 2 -	144-000	4,752	39 12 -
1862	252-000	4,158	69 6 -	52,764-000	1,160,808	14,510 2 -	144-000	4,752	39 12 -
1863	252-000	4,158	69 6 -	43,404-000	954,888	11,936 2 -	144-000	4,752	39 12 -
1864	252-000	4,158	69 6 -	60,084-000	1,335,048	16,688 2 -	144-000	4,752	39 12 -
1865	252-000	4,158	69 6 -	79,404-000	1,746,888	21,836 2 -	144-000	4,752	39 12 -
1866	252-000	4,158	69 6 -	86,604-000	1,905,288	23,816 2 -	144-000	4,752	39 12 -
	2,520-000	41,580	693 - -	936,600-000	20,605,200	257,565 - -	1,440-000	47,520	396 - -

DATE.	PENCE.			THREE-HALFPENNY PIECES.			TOTAL VALUE of Silver Coined.		REAL COST or Value of Metal.
	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value.	£. s. d.	£. s. d.	£. s. d.
1857	Oz.	7,920	£. s. d.	Oz.		£. s. d.	£. s. d.	£. s. d.	
-	120-000		33 - -	-	-	-	373,230 - -	363,679 13 2	
1858	120-000	7,920	33 - -	-	-	-	445,806 - -	432,078 8 6	
1859	120-000	7,920	33 - -	-	-	-	647,064 - -	620,031 5 7	
1860	120-000	7,920	33 - -	3,634-000	159,896	999 7 -	218,403 7 -	222,981 1 6	
1861	120-000	7,920	33 - -	-	-	-	209,484 - -	215,029 - 10	
1862	120-000	7,920	33 - -	7,267-610	319,774	1,998 11 10	148,518 11 10	159,948 2 6	
1863	120-000	7,920	33 - -	-	-	-	161,172 - -	171,855 15 -	
1864	120-000	7,920	33 - -	-	-	-	535,194 - -	521,003 5 -	
1865	120-000	7,920	33 - -	-	-	-	501,732 - -	483,861 13 6	
1866	120-000	7,920	33 - -	-	-	-	493,416 - -	486,113 15 2	
	1,200-000	79,200	330 - -	10,901-610	479,670	2,997 18 10	3,734,109 18 10	3,677,182 - 9	

NOTE.—No Silver Groats have been coined during the last 10 years.

Account of all Gold, Silver, and Copper Moneys of the Realm, Coined at the Mint, &c.—continued.

COPPER COINAGE.

DATE.	PENCE.			HALFPENCE.			FARTHING.			TOTAL VALUE OF COPPER COINED.	PURCHASE VALUE OF COPPER.
	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value.	Weight.	Number of Pieces.	Value.		
	<i>Ths. cwt. qrs. lbs.</i>		<i>£. s. d.</i>	<i>Ths. cwt. qrs. lbs.</i>		<i>£. s. d.</i>	<i>Ths. cwt. qrs. lbs.</i>		<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
1857 - - -	14 0 0 0	752,640	3,136 - -	11 0 0 0	1,182,720	2,464 - -	5 0 0 0	1,075,200	1,120 - -	6,720 - -	3,492 - -
1858 - - -	29 0 0 0	1,559,040	6,496 - -	23 0 0 0	2,472,060	5,152 - -	8 0 0 0	1,720,320	1,792 - -	13,440 - -	6,668 16 -
1859 - - -	20 0 0 0	1,075,200	4,480 - -	12 0 0 0	1,290,240	2,688 - -	6 0 0 0	1,290,240	1,344 - -	8,512 - -	3,962 9 -
1860 : Copper - - -	0 12 0 0	32,256	134 8 -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	134 8 -	} 9,185 2 11
Bronze - - -	47 0 0 0	5,053,440	21,056 - -	37 0 0 0	6,630,400	13,813 6 8	8 0 0 0	2,887,200	2,986 13 4	37,853 - -	
1861 : Bronze - - -	339 0 0 0	36,449,280	151,872 - -	302 0 0 0	54,118,400	112,746 13 4	24 0 0 0	8,601,600	8,960 - -	273,578 13 4	96,735 6 8
1862 - - -	470 0 0 0	50,534,400	210,560 - -	341 0 0 0	61,107,900	127,306 13 4	40 0 0 0	14,336,300	14,933 6 8	352,800 - -	203,389 - -
1863 - - -	261 0 0 0	28,062,720	116,998 - -	89 0 0 0	15,948,800	33,226 13 4	4 0 0 0	1,433,600	1,493 6 8	151,648 - -	82,482 - -
1864 - - -	32 0 0 0	3,440,640	14,336 - -	3 0 0 0	537,600	1,120 - -	7 0 0 0	2,508,800	2,613 6 8	18,069 6 8	9,660 - -
1865 - - -	80 0 0 0	8,601,600	35,840 - -	45 0 0 0	8,064,000	16,800 - -	13 0 0 0	4,650,200	4,853 6 8	57,403 6 8	31,740 - -
1866 - - -	93 0 0 0	9,990,360	41,664 - -	14 0 0 0	2,508,800	5,226 13 4	10 0 0 0	3,584,000	3,733 6 8	50,624 - -	26,010 - -
	1,385 12 0 0	145,560,576	606,502 8 -	877 0 0 0	153,861,120	320,544 - -	125 0 0 0	42,076,460	43,829 6 8	970,875 14 8	474,924 14 7

Note.—No Half Farthings have been coined during the last 10 years.

NOTE in reference to Silver Coinage.

In the Silver returned above as Purchased and Coined, the following proportions of Worn Silver Coin are included, purchased at its nominal value for Re-coinage from the Bank of England.

WORN SILVER COIN purchased for Re-coinage.

D A T E.				Weight.	Nominal Value.			Mint Value at 5/6 per Oz.			Loss by Re-coinage.		
				Oz.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1857	-	-	-	292,825.481	92,568	-	-	80,527	-	1	12,040	19	11
1858	-	-	-	212,711.655	67,500	-	-	58,495	14	1	9,004	5	11
1859	-	-	-	188,739.915	60,000	-	-	51,903	9	6	8,096	10	
1860	-	-	-	357,902.538	113,000	-	-	98,423	3	9	14,576	16	3
1861	-	-	-	308,873.077	97,600	-	-	84,940	1	10	12,659	18	2
1862	-	-	-	425,591.682	135,000	-	-	117,037	14	3	17,962	5	9
1863	-	-	-	324,674.838	102,800	-	-	89,285	11	5	13,514	18	7
1864	-	-	-	388,388.152	123,500	-	-	106,806	14	10	16,693	5	2
1865	-	-	-	292,496.983	93,000	-	-	80,436	13	4	12,563	6	8
1866	-	-	-	361,280.187	115,000	-	-	99,352	1	-	15,647	19	-
				3,153,484.508	999,968	-	-	867,208	4	1	132,759	15	11

The Yearly Average Price paid per Ounce for Silver Bullion purchased in the Market for Coinage in the Years 1857 to 1866, both inclusive, was as follows:

1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.
d.	d.	d.	d.	d.	d.	d.	d.	d.	d.
61 ½	61 ½	61 ⅞	61 ¾	61 ¼	61 ½	61 ½	61 ¼	61	61 ⅞

Royal Mint,
13 July 1867.

THO. GRAHAM,
Master of the Mint.

COINAGE.

ACCOUNT of all GOLD, SILVER, and COPPER
MONEYS of the REALM, Coined at the MINT,
for each Year from the 1st day of January
1867 to the 31st day of December 1866,
&c. (in continuation of Parliamentary Paper,
No. 401, of Session 1865).

(*Mr. Hunt.*)

Ordered, by The House of Commons, to be Printed,
15 July 1867.

COMPANIES.

RETURN to an Order of the Honourable The House of Commons,
dated 31 July 1866;—for,

RETURN “ of the Number of COMPANIES Registered under the LIMITED LIABILITY ACT during
the Years 1864, 1865, and 1866, with the Amount of CAPITAL proposed to be raised in Shares.”

YEARS.	Where Registered.	CLASS.	Number.	Capital.	Number.	Without Nominal Capital.
				£. s. d.		
1864 - -	London - - -	1. Limited - - -	893	230,863,854 - -	3	Limited by Guarantee.
		2. Unlimited - - -	1	4,500 - -	—	
		3. Old Limited - - -	9	515,951 14 - -	—	
		4. Old Unlimited - - -	6	851,750 - -	2	Mutual Companies.
	Stannaries - - -	1. Limited - - -	23	313,780 - -	—	
	Ireland - - -	1. Limited - - -	34	1,852,800 - -	—	
	Scotland - - -	1. Limited - - -	17	1,425,978 - -	—	
		2. Unlimited - - -	4	1,302,000 - -	—	
		3. Old Limited - - -	2	26,470 - -	—	
		4. Old Unlimited - - -	3	80,000 - -	—	
		TOTALS - - -	992	237,437,083 14 - -	5	
	London - - -	1. Limited - - -	902	196,092,785 - -	10	Limited by Guarantee.
		2. Unlimited - - -	3	177,000 - -	3	Mutual Companies.
		3. Old Limited - - -	9	1,622,742 - -	—	
		4. Old Unlimited - - -	3	33,000 - -	5	Have made no return of amount of Capital.
	Stannaries - - -	1. Limited - - -	19	783,480 - -	—	
	Ireland - - -	1. Limited - - -	42	2,720,000 - -	—	
	Scotland - - -	2. Unlimited - - -	1	1,000,000 - -	—	
		1. Limited - - -	29	1,943,600 - -	—	
		2. Unlimited - - -	4	1,008,711 - -	2	Mutual Companies.
		4. Old Unlimited - - -	2	10,500 - -	—	
		TOTALS - - -	1,013	205,391,818 - -	20	
1866 - -	London - - -	1. Limited - - -	663	66,165,070 - -	7	Limited by Guarantee.
		2. Unlimited - - -	3	234,008 - -	2	Mutual Companies.
		3. Old Limited - - -	5	1,441,325 - -	—	
		4. Old Unlimited - - -	2	504,500 - -	—	
	Stannaries - - -	1. Limited - - -	12	337,200 - -	—	
	Ireland - - -	1. Limited - - -	37	2,966,100 - -	1	Limited by Guarantee.
	Scotland - - -	1. Limited - - -	33	3,541,620 - -	—	
		2. Unlimited - - -	3	1,110,000 - -	—	
		TOTALS - - -	758	76,599,823 - -	10	

SUMMARY.

1864 :

992	- - Companies were registered, with a proposed Capital of	- - - £. 237,437,083 14 -
5	- - Ditto - - ditto - without nominal Capital.	
TOTAL - - -	997	

1865 :

1,013	- - Companies were registered, with a proposed Capital of	- - - £. 205,391,818 - -
20	- - Ditto - - ditto - without nominal Capital.	
TOTAL - - -	1,033	

1866 :

758	- - Companies were registered, with a proposed Capital of	- - - £. 76,599,823 - -
10	- - Ditto - - ditto - without nominal Capital.	
TOTAL - - -	768	

E. C. Curzon.

COMPANIES.

RETURN of the Number of COMPANIES Registered under the Limited Liability Act during the Years 1864, 1865, and 1866, with the Amount of CAPITAL proposed to be raised in Shares.

(*Mr. Fildes.*)

*Ordered, by The House of Commons, to be Printed,
6 February 1867.*

DOG LICENSES.

RETURN to an Order of the Honourable The House of Commons,
dated 26 July 1867 ;—for,

RETURNS “of the Number of DOG LICENSES granted in *England* by the Stamp Distributors and Sub-Distributors, and by the Officers of Excise respectively, between the 6th day of April and the 31st day of July 1867 ; and the Number of DOGS Assessed and as Exempt by the Surveyors of Taxes, in the Year ending the 5th day of April 1866 :”

“Of the Number of LICENSES granted by the Stamp Distributors and Sub-Distributors, and by the Officers of Excise in *Scotland*, between the 25th day of May and the 31st day of July 1867 :”

“And, of the Number of DOGS returned as Assessed and as Exempt by the Surveyors of Taxes in *Scotland*, in the Year ended the 24th day of May 1866.”

ENGLAND.

Number of Dog Licenses Granted between the 6th day of April and the 31st day of July 1867.			Number of Dogs Returned by Surveyors of Taxes in the Year ending the 5th day of April 1866.	
By Stamp Distributors and Sub-Distributors.	By Officers of Excise.	TOTAL.	As Assessed.	As Exempt.
367,775	289,202	656,977	358,472	79,281

SCOTLAND.

Number of Dog Licenses Granted between the 25th day of May and the 31st day of July 1867.			Number of Dogs Returned by Surveyors of Taxes in the Year ending the 24th day of May 1866.	
By Stamp Distributors and Sub-Distributors.	By Officers of Excise.	TOTAL.	As Assessed.	As Exempt.
46,619	41,862	88,481	36,365	44,555

Inland Revenue Office, }
12 October 1867.

Fred. Gripper,
Chief Accountant.

DOG LICENSES.

RETURNS of the Number of Dog Licenses granted in *England* by Stamp Distributors and by Sub-Distributors, and by Officers of Excise, between 6 April and 31 July 1867, and the Number of Dogs Assessed and as Exempt by the Surveyors of Taxes in the Year ending 5 April 1866; of the Number of Licenses granted by Stamp Distributors and by Sub-Distributors, and by Officers of Excise in *Scotland*, between 25 May and 31 July 1867; &c.

(*Mr. Craufurd.*)

Ordered, by The House of Commons, to be Printed,

13 August 1867.

DUCHY OF CORNWALL.

1866.

AN ACCOUNT

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

DUCHY OF CORNWALL,

In the Year ended on the 31st December 1866.

(Presented pursuant to Act 1 & 2 Vict. c. 101.)

*Ordered, by The House of Commons, to be Printed,
20 February 1867.*

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY OF CORNWALL,

C H A R G E.	CHARGE for 1866, including Arrears on 31 Dec. 1865.	ARREARS accrued since 31 Dec. 1848, outstanding 31 Dec. 1866.	RECEIPTS in the Year 1866.
	£. s. d.	£. s. d.	£. s. d.
To BALANCE remaining to the Credit of the Receiver General of the Duchy of Cornwall, on the 31st December 1865 - - - - -	9,403 11 9½	- - -	9,403 11 9½
To RENTS and PROFITS of COURTS accrued to His Royal Highness the Prince of Wales, viz. :—			
1. Arrears accrued since 31st Decem- £. s. d. ber 1848, outstanding on 31st December 1865 - - - - - 904 11 11¾			
Less—Discharged - - - - - 4 18 -			
899 13 11¾			
2. Accrued in the Year 1866 - - - 45,779 6 1½	46,679 - 1½	1,214 1 -½	45,464 19 1
To PRODUCE of the ROYALTIES OF COAL MINES in the County of Somerset, in the Year 1866 - - - - -	1,637 17 10	- - -	1,637 17 10
To ROYALTIES and RESERVATIONS OF DUES AND RENTS OF MINES AND QUARRIES in the Counties of Cornwall and Devon, viz. :—			
1. Arrears outstanding on 31st De- £. s. d. cember 1865 - - - - - 186 9 9			
Less—Discharged - - - - - 81 19 10			
104 9 11			
2. Charge for the Year 1866 - - - 3,189 18 6	3,294 8 5	382 19 9	2,911 8 8
To NET RECEIPTS in 1866, on account of WOOD SALES, after deducting Outgoings and Expenses - - - - -	103 8 7½	- - -	103 8 7½
To ANNUITY received from the Consolidated Fund, under the Act 1 & 2 Vict. c. 120, in lieu of TIN COINAGE DUTIES, Post Groats, and White Rents; Year to 10th October 1866 - - - - -	16,216 15 -	- - -	16,216 15 -
To DIVIDENDS ON STOCK, &c. - - - - -	2,358 11 4	- - -	2,358 11 4
To INTEREST on Balance of Money expended in the purchase of the TOLL TIN LEASE, and Expenses - - - - -	61 8 9	- - -	61 8 9
To CASUAL PROFITS of the Office of Havenor (Wreck) - - -	- No Return -	- - -	- No Return.
£.	79,755 1 9½	1,597 - 9½	78,158 1 -½

Duchy of Cornwall, Buckingham Gate, }
14 February 1867.

in the Year ended on the 31st December 1866, prepared in pursuance of the Act 1 & 2 Vict. c. 101.

DISCHARGE.			DISBURSEMENTS in the Year 1866.		
			£.	s.	d.
By PAYMENTS made to HIS ROYAL HIGHNESS' USE	-	-	53,403	11	9
By OUTLAY for the benefit of the Estate, viz.:		£. s. d.			
In Repairs and Improvements	-	792 17 8½			
In Repayment to Capital in respect of Sums advanced in 1864 and 1865 for Permanent Improvements	-	338 19 1			
			1,131	16	9½
By DEDUCTIONS under various Acts of Parliament, &c., viz. :—					
1. For Property Tax allowed to Duchy Tenants, &c.	-	942 - 11½			
2. For other Taxes, and Tithe Rentcharges	-	66 11 7½			
3. For Charge on the Duchy Revenues by Acts 6 & 7 Will. 4, c. 106, and 2 & 3 Vict. c. 58, of moiety of Salaries of Officers of the Stannary Court in Cornwall	-	1,098 - 5			
4. For Annuities in lieu of Estates surrendered	-	2,244 8 8			
5. For Allowances to Tenants, &c.	-	374 9 7			
			4,725	11	3½
By DISBURSEMENTS under the following Heads, viz. :—					
1. Superannuation Allowances and Annuities	-	1,335 4 8			
2. Donations and Charities	-	768 10 -			
3. Law Charges	-	549 5 8			
4. Fire Insurances	-	28 11 5			
5. Miscellaneous	-	2 - -			
			2,683	11	9
By EXPENSES of MANAGEMENT, viz. :—					
1. Salaries of the Principal Officers of the Duchy, and their Establishment of Officers and Clerks in London	-	4,105 4 2			
Less—Net Produce of the Fee Fund of the Duchy	-	416 2 4			
		3,689 1 10			
2. Salaries, Allowances, and Expenses of Officers, Receivers, and Agents employed in the local management of the Duchy Estates	-	3,031 7 11½			
3. Surveys, Valuations, and Plans	-	234 - 6			
4. Audit Expenses and Travelling Expenses of the Principal Officers	-	370 9 5			
5. Rates, Taxes, Stationery, Wages, and Office Incidental Expenses	-	788 10 1½			
			8,113	9	10
	TOTAL Payments	- - - £.	70,058	1	4½
By BALANCE on 31st December 1866, viz. :—					
Cash at the Bankers on Revenue Account	-	7,927 9 11			
Cash in the hands of Agents, &c.	-	172 9 8½			
			8,099	19	7½
		£.	78,158	1	-½

W. G. Anderson,
Auditor.

CAPITAL ACCOUNT of the DUCHY of CORNWALL

RECEIPTS.				CASH.			STOCK.									
							Consolidated 3 per Cent. Annuities.			Reduced 3 per Cent. Annuities.			New 3 per Cent. Annuities.			
				£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
To BALANCES on 31st December 1865				7,881	3	5	22,828	18	6	26,633	5	11	17,031	5	5	
To SALES of ESTATES:																
Chief Rents, Rents of Assize, Commuted Rents, Heriots, Reliefs, &c., sold, as follows, viz.:																
Purchaser.	Rent.	Property out of which Rent Issues.														
		Estate.	Manor.													
	£. s. d.														£. s. d.	
A. Coryton -	{ - 4 10	Poderla, Paderda, or Patreida	{ Rillaton												14 15 -	
	{ - 3 2½	Clarke's Tenement *														13 13 9
	{ - 5 11	Heydon in Uphill *														
W. Dawe -	1 4 9	Keinscombe *	{ Stokes												37 2 6	
			{ Climsland													
T. S. Bolitho -	{ - 1 8	Water leat, near Heathland	{ Liskeard												70 3 9	
	{ - 6	Hogsbinhay, or Loggesbinhay														
	{ - 3 4	Lantoma														
	1 8 -	Whitely and Old Park *														
	- 11 4½	Old Park *														
M. A. Bennett	1 6 5	Warfelton, South Pill *													39 12 6	
	3 2 1	Pill and South Pill *														
J. M. Rogers -	{ - 6 -	Over Pill, No. 24 *	{ Trematon													
	{ - 7 1½	South Pill, No. 41 *														
	{ - 1 -	Molend, the Bed Mill in Hender														117 6 3
J. M. Williams	- 1 4	Trevarrick (late Pearls)													2 12 6	
W. Kendall -	- 8	Trevarrick	{ Trevennen												1 6 3	
W. Murray -	- 1 11	Penwith, or Penfite	{ Portlooe												3 9 -	
A. Coryton -	- 2	Barton of Clifton	{ Landulph												- 5 -	
Rev. C. M. E. Col-	- 6	Trewardale	{ Tinten												1 3 4	
lins -																
A. Bazeley -	- 3 1	Trenhallick													4 12 6	
H. Coom -	- 3 7	Woodley													5 7 6	
J. W. Coom -	- 1 5															
	- 4	Cadwin													2 12 6	
S. Er. wn -	- 1 9														2 12 6	
	- 2 1	Besawen														
P. S. Tom -	- 2 6	Ditto													21 17 6	
	- 10 -	Penhalwyn														
R. H. S. Vyvyan	- 3 5	Gluviann	{ Rialton												14 5 -	
	- 6 1	Trenowith														
Trustees of L.	- 7 6	Pentire													13 - -	
Todd -	- 2 6	Pentire Beacon														
P. C. Bullmore	- 6 10	Polgreve													10 5 -	
J. Martin -	- 2 -	Retire, or Retyn													3 - -	
W. P. Hoblyn	- 5 10	Barton of Colan													8 15 -	
Parish Officers of	- 3 7	Tremabyn													5 7 6	
Lanivet -																
John Mill -	- 10 -	Lands called Winscot	{ Bradford												18 - -	
Thomas Mill	- 2 8	Lands in Winscot														4 10 -
£.	18 7 11½	* Commuted Rent.		£.	417 14 10											
Lord Mount Edgcumbe: release of portions of the shores of the Water of Tamar - 2,000 - -																
John Hart: about 4½ perches of the same, in Hooe Lake - 25 - -																
Lostwithiel and Fowey Railway Company: portion of the shore of the river Fowey - 200 - -																
The Rev. Samuel Paynter: 24 A. 1 R. of the shore of the river Camel - 121 5 -																
John Barrett: a small portion of the shore or bed of the Truro river - 23 - -																
The Rev. J. H. Parby: payment on relinquishment of rights over Sampford - 150 - -																
Spiney Common - 651 15 -																
Charles Jupe: cottages, and 2 A. 3 R. 32 P. of land at Mere - - - -																
To ENFRANCHISEMENTS:																
John Roberts: copyhold property at Kennington - 168 - -																
John Hyde: the like - 420 - -																
Frederick Clayton: the like - 180 - -																
John Woodman: the like - 420 - -																
Less: credited in previous years for sales not then completed - £. 4,776 14 10																
851 15 -																
3,924 19 10																
To PURCHASE-MONIES, received in 1866, on account of Sales not																
completed - 10,474 - -																
To COMPENSATION for LANDS permanently injured by Min-																
ing Operations: £. s. d.																
Grantees of Deer Park Sett, Stoke Climsland - - - - - 15 -																
Grantees of Tretherras Sett, Rialton - - - - - 5 12 6																
6 7 6																
To PRODUCE of SALE of STOCK:																
On 14th February 1866, of £. 2,300 Consolidated 3 per cent. Annuities, at 86½ - 1,992 7 6																
On 26th March 1866, of £. 4,700 New 3 per cent. Annuities, at 84½ - 3,977 7 6																
5,969 15 -																
To REPAYMENT of ADVANCES:																
Received from the Toll Tin Account, further - - - - - 1,600 - -																
Received from Revenue in respect of advances for permanent improvements, under the Act } 26 & 27 Vict. cap. 49, sec. 8 - - - - - 338 19 1																
£. 30,195 4 10 22,828 18 6 26,633 5 11 17,031 5 5																

Duchy of Cornwall, Buckingham Gate,
14 February 1867.

for the Year ended on the 31st December 1866.

P A Y M E N T S.		C A S H.	S T O C K.		
			Consolidated 3 per Cent. Annuities.	Reduced 3 per Cent. Annuities.	New 3 per Cent. Annuities.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
By PURCHASE of ESTATES :					
From John Luff, of 80 A. 2 R. 39 P. of land in the parish of Shepton Mallet	£. s. d. 6,956 - -				
From James Leman, of 2 R. 28 P. of land lying in common, with close No. 498, in the Duchy Manor of Shepton Mallet - - - -	50 - -				
From M. A. H. Williams, and others, of 37 A. 0 R. 12 P. of land (called Mogg's Freeholds), in the parish of Farrington Gurney - - -	4,963 5 -				
From J. W. Small, of a strip of land, containing 2 perches, in the parish of Ile Brewers - - - -	5 - -	11,974 5 -			
By EXPENSES attendant on the PURCHASE and SALE of ESTATES :					
For stamp duties on conveyances to His Royal Highness, and for counsels' fees, &c. - - -	51 5 5				
For surveys and expenses in refer- ence to the disposal of Foreshore rights - - - - -	338 9 5	389 14 10			
By REDEMPTION of LAND TAX :					
On lands at Laverton, in the County of Somerset -		6 17 8			
By AMOUNT advanced for Permanent Improvements (under the Act 26 & 27 Vict. c. 49, s. 8) - - -		8,599 - 8			
By CASH :					
For stock sold, as shown per contra - - -		- - -	2,300 - -	- - -	4,700 - -
TOTAL PAYMENTS - - - £.		20,969 18 2	2,300 - -	- - -	4,700 - -
By BALANCES on 31st December 1866 - - -		9,225 6 8	20,528 18 6	26,633 5 11	12,331 5 5
£.		30,195 4 10	22,828 18 6	26,633 5 11	17,031 5 5

W. G. Anderson,
Auditor.

1866.

AN ACCOUNT
OF THE
RECEIPTS AND DISBURSEMENTS
OF THE
DUCHY OF CORNWALL,

In the Year ended on the 31st December 1866.

(Presented pursuant to Act 1 & 2 Vict. c. 101.)

*Ordered, by The House of Commons, to be Printed,
20 February 1867.*

70.

Under 1 oz.

DUCHY OF LANCASTER.

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY of
LANCASTER, in the Year ended 21st December 1866 :—Also, aⁿ separate
ACCOUNT of the CAPITAL of the said Duchy, to same date.

(PRESENTED IN PURSUANCE OF THE ACT 1 & 2 VICT. c. 101.)

Ordered, by The House of Commons, to be Printed,
4 April 1867.

DUCHY OF LANCASTER REVENUE ACCOUNT.

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY of LANCASTER, in the

HEADS OF RECEIPT.	CHARGE for 1866, including Arrears on 21 December 1865.	ARREARS on 21 December 1866.	RECEIPTS in the Year 1866.
	£. s. d.	£. s. d.	£. s. d.
To Balance remaining to the Credit of Her Majesty in the Revenue Account of the Receiver General of the Duchy, to 21st December 1865 - - - - -	5,319 18 11½	- -	5,319 18 11½
To Balance of Account of Mr. Edward Bowyer, Woodward at Pickering, to same date - - -	311 8 4		
To Balance of Account of Mr. George Hollis, Needwood - - - - -	87 17 -½		
	399 5 4½	- -	399 5 4½
To Rents and Profits of Courts accrued to Her Majesty, viz.:			
1. Arrears outstanding on 21st December 1865	3,729 1 5½		
2. Rents and profits accrued in the year 1866 -	29,052 18 4¾		
	32,781 19 10	1,925 4 1¼	30,856 15 8¾
To Royalties and Reservations of Dues, and Rents of Mines and Quarries, viz.:			
1. Arrears outstanding on 21st December 1865 -	4,451 4 8		
2. Charge for the year 1866 - - - - -	7,359 3 4		
	11,810 8 -	4,279 6 4	7,531 1 8
To Fines on Renewal of Leases - - - - -	Nil.	-	-
To net receipts on account of Wood sales, after deducting outgoings and expenses - - - - -	1,090 18 -	- -	1,090 18 -
To Dividends on Three per Cent. Consols:	£. s. d.		
On 31,387 l. 11 s. 5 d. for half a year, to 5th January 1866 - - - - -	470 16 3		
On 29,764 l. 5 s. 2 d. for half a year, to 5th July 1866 - - - - -	446 9 3		
	917 5 6	- -	917 5 6
To Annuity received from the Consolidated Fund under Acts of 43 Geo. 3, and 2 & 3 Will. 4, for the purchase and surrender of the duties of Prisage and Butlerage within the County Palatine -	803 - -	- -	803 - -
To Creation money - - - - -	100 10 10	- -	100 10 10
To produce of Escheats and Forfeitures - - -	309 14 6		
Less refunded - - - - -	19 - -		
	290 14 6	- -	290 14 6
To Amount received from Messrs. Merryweather & Son for the Fire Engines with the Hose and Apparatus formerly kept for use in the Precinct of the Savoy - - - - -	12 - -	- -	12 - -
To Balance due from Capital, 1865 - - - - -	522 1 -	- -	522 1 -
To Balance due to Mr. George Hollis, of Needwood, Wood expenses, 1866 - - - - -	20 19 5	- -	20 19 5
£.	54,069 1 4¾	6,204 10 5¼	47,864 10 11½

- - - - - DUCHY OF LANCASTER REVENUE ACCOUNT. - - - - -

Year ended on the 21st December 1866, prepared in pursuance of the Act 1 & 2 Vict. c. 101.

HEADS OF DISBURSEMENTS.				DISBURSEMENTS	
				in	
				the Year 1866.	
				£.	s. d.
By Payments made for Her Majesty's use:					
To the Keeper of Her Majesty's Privy Purse - - - - -				29,000	- -
By Disbursements under the following heads, viz.:					
1. Salaries and allowances of the Principal Officers of the	£.	s.	d.	£.	s. d.
Duchy, and of their Establishment of Officers and Clerks	6,171	-	9		
Less produce of the Fee Fund of the Duchy - - - - -	609	15	9		
	5,561	5	-		
2. The like of Justices of Assize and Law Officers of the County					
Palatine - - - - -	146	13	4		
3. The like of Receivers and Agents employed in the collection of					
the revenue - - - - -	115	4	4		
4. The like of Stewards and Bailiffs of Honors, Manors, Lordships,					
and Hundreds, and others not employed in the collection of					
the revenue - - - - -	579	4	6		
				6,402	7 2
5. Superannuation Allowances and Annuities - - - - -				2,048	12 -
6. Donations and Charities, including Stipends and Eleemosynary Annuities -				1,625	11 10
7. Law Charges - - - - -				658	16 8
8. Surveys, Valuations, and Plans - - - - -				153	5 9
9. Repairs and Improvements, chargeable to Revenue - - - - -				296	5 9
10. Disbursements (exclusive of keepers' salaries) made by the Axe-bearer and					
Master of the Game in Needwood Forest, in watching, feeding, and preserving					
the game, and transmitting it to Her Majesty's larder - - - - -				71	16 1
11. Travelling charges, Audit expenses, Expenses of holding Courts, and Con-					
tingent expenses of the Duchy Office - - - - -				605	1 6
12. Land tax, Property tax on Revenue, Drainage taxes, Rents charge, Payment					
to the Office of Woods, Allowances and Deductions - - - - -				1,349	14 - $\frac{3}{4}$
					13,211 10 9 $\frac{3}{4}$
By Restoration of the Savoy Chapel - - - - -				-	-
					829 13 9
By Balance in the hands of Edward Bowyer, Woodward at Pickering - - - - -				51	7 8
By Cash at Bankers, on 21st December 1866 - - - - -				4,535	10 1
By Balance due from Capital - - - - -				236	8 7
					4,823 6 4
				£.	47,864 10 10 $\frac{3}{4}$

Examined.

F. A. Hawker,
Auditor of the Duchy.

CAPITAL ACCOUNT of the DUCHY of LANCASTER - - -

R E C E I P T S.			C A S H.		S T O C K, 3 per Cent. Consolidated Bank Annuities.	
	£.	s. d.	£.	s. d.	£.	s. d.
To Balance of Stock on 21st December 1865 - - - - -	-	-	-	-	31,387	11 5
To received for Grants in Fee:	£.	s. d.				
The Corporation of Salford, for the tolls of the markets and fairs of the borough of Salford - - - - -	4,481	5 -				
The South Blackpool Jetty Company, for foreshore taken by them John Greenwood, Esq., for part of the Harrogate Chapel lands, containing 10 a. 1 r. 4 p. - - - - -	100	- -				
Rev. Thomas Sheepshanks, for other part of the said lands, con- taining 10 acres - - - - -	655	- -				
	930	- -	6,166	5 -		
To received for Enfranchisement of Copyholds:						
Miss Hannah Blackburn, for land in the Forest of Knaresbrough	9	14 8				
Mr. Richard Ellis, junior, the like - - - - -	1	12 2				
Mr. Richard Ellis, junior, and others, the like - - - - -	2	16 8				
Mr. Robert Foltthorpe, for land in the Manor of Methwold - -	27	15 -				
Mr. Stephen Goosey, for land in the Manor of Irchester, and extinguishment of a quit-rent of 3s. - - - - -	8	19 -				
John Bibby, Esq., for land in the Manor of Widnes, and ex- tinguishment of quit-rents of 2s. 10d. and 15s. 1d. - -	147	19 4				
Mr. W. Black and others, for land in the Manor of Raunds, and extinguishment of a quit-rent of 1s. 6d. - - - - -	5	5 -				
Mr. James Binns, for land in the Forest of Knaresbrough - -	1	- -				
Mr. George Dawson, for the like - - - - -	2	2 10				
Mr. Edward Tibbett, for land in the Manor of Methwold - -	25	2 6				
John Part, Esq., for land in the Manor of Widnes, and ex- tinguishment of a quit-rent of 4s. 5½d. - - - - -	60	7 2				
Mr. Joseph Clementson, for land in the Manor of Newcastle- under-Lyme, and extinguishment of a quit-rent of 1s. - -	8	14 -				
Messrs. James Galloway and John Edwardson (Devisees of the late Mrs. Susan Abbott), for land, copyhold of the Manor of Widnes, and extinguishment of a quit-rent of 7s. 3d. - -	41	- 10				
Mr. Joseph Buckland, for land in the Manor of Enfield, and extinguishment of a quit-rent of 2s. - - - - -	4	- -				
Messrs. James Galloway and John Edwardson (Devisees of the late Mrs. Susan Abbott), for land in the Manor of Widnes, and extinguishment of quit-rents of 1s. and 0½d. - -	21	3 10				
Mr. Thomas Wilson, for land in the Forest of Knaresbrough, and extinguishment of an apportioned quit-rent of 5s. - -	135	1 -				
Mr. Isaac Picard, for land in the said forest - - - - -	5	17 10				
The said John Bibby, Esq., for land in the Manor of Widnes, and extinguishment of quit-rents of 1l. 4s. 3d. and 1s. 3d. -	141	13 8				
Miss Georgina Farside Watson, for land, &c., in the Forest of Knaresbrough - - - - -	120	- -				
George Rogers, Esq., for land copyhold of the said forest - -	8	16 4				
			779	1 10		
To amount of consideration received for two grants of rents - - -	-	-	1	- -		
	STOCK.		CASH.			
	£.	s. d.	£.	s. d.		
To moneys produced by the sale, on 26th January 1866, of 3l. per Cent. Consolidated Bank Annuities, to produce money to meet the expenses of the restoration of the Savoy Chapel, over and above the amount received from the Law Fire Office -	1,219	1 7	1,056	- 7		
And by the sale on 6th February 1866, for the pur- chase of land at Needwood from the executors of Samuel Cope - - - - -	404	4 8	350	13 6		
And by the sale on 14th December 1866, to repro- duce moneys temporarily advanced from Revenue for drainage, and other permanent improvements -	1,660	2 9	1,465	1 5		
			2,871	15 6		
TOTAL Amount of Stock Sold out - - £.	3,283	9 -				
To Stock purchased as per, contra - - - - -	-	-	-	-	7,776	4 8
To Balance on 21st December 1866 - - - - -	-	-	236	8 7		
	£.		10,054	10 11	39,163	16 1

for the Year ended on the 21st December 1866.

P A Y M E N T S.				C A S H.			S T O C K, 3 per Cent. Consolidated Bank Annuities.			
				£.	s.	d.	£.	s.	d.	
By Balance on 21st December 1865 - - - - -				522	1	-				
By Outlay on Estates:				£.	s.	d.				
In the Drainage of land in the counties of Stafford and Buck- ingham - - - - -				450	11	5				
In the erection of new buildings, &c. on Cloughton Newlands Farm, Yorkshire - - - - -				97	10	-				
And of new building on Mrs. Anne Boggers's Farm at Methwold, Norfolk - - - - -				235	-	-				
And for making a new road on High Dalby Warren, Yorkshire				100	-	-				
And for the erection of a cottage at Hundleby Wood, Lincoln- shire - - - - -				75	-	-				
And for the erection of two cottages at Eastville, Lincolnshire -				108	-	-				
And for improvements in Stockley Park Farm, Staffordshire -				189	-	-				
And on account of works on Park Lodge Farm, Pontefract, Yorkshire - - - - -				200	-	-				
And on account of works at Olney Park Farm, Buckinghamshire				200	-	-				
And on account of works on Mr. John Archer's Farm at Castle- hays, Staffordshire - - - - -				150	-	-				
And on account of works at the "Yatts" Farm, Pickering, Yorkshire - - - - -				100	-	-				
				1,905	1	5				
By Purchase Money paid for land at Needwood, Staffordshire -				350	13	6				
By deposit money on purchase of the Moat Farm, Needwood -				342	-	-				
				692	13	6				
BY STOCK PURCHASED:										
STOCK.			Date of Purchase.		Cash.					
£.	s.	d.			£.	s.	d.			
5,000	-	-	} Three per Cent. Consolidated Bank Annuities - - -		4,481	5	-			
2,776	4	8			2,453	10	-			
7,776	4	8			6,934	15	-			
By Stock sold, as detailed per contra - - - - -				-	-	-	3,283	9	-	
By Balance on 21st December 1866 - - - - -				-	-	-	35,880	7	1	
				£.	10,054	10	11	39,163	16	1

Examined.

F. A. Hawker,
Auditor of the Duchy.

DUCHY OF LANCASTER.

ACCOUNT of the RECEIPTS and DISBURSEMENTS
of the DUCHY of LANCASTER, in the Year
ended 21st December 1866:—Also, a separate
ACCOUNT of the CAPITAL of the said Duchy, to
same date.

(Presented in pursuance of the Act 1 & 2 Vict. c. 101.)

*Ordered, by The House of Commons, to be Printed,
4 April 1867.*

190.

Under 1 oz.

EXCHEQUER AND AUDIT DEPARTMENTS ACT (1866).

RETURN to an Order of the Honourable The House of Commons,
dated 11 March 1867;—for,

RETURN “of ORDERS and REGULATIONS prescribed by the TREASURY
for carrying into effect the Provisions of the Act 29 & 30 Vict. c. 39
(Exchequer and Audit Departments Act, 1866).”

Treasury Chambers, }
11 March 1867. }

GEORGE WARD HUNT.

(*Mr. Hunt.*)

Ordered, by The House of Commons, to be Printed,
11 March 1867.

TREASURY MINUTE, dated 2nd March 1867.

1. My Lords have under consideration the Act 29 & 30 Vict. c. 39, intituled "An Act to consolidate the Duties of the Exchequer and Audit Departments, to regulate the Receipt, Custody and Issue of Public Moneys, and to provide for the Audit of the Accounts thereof."

2. The regulations necessary for carrying into effect the provisions of this Act may be divided under three heads :—

1st. The Regulations connected with the accounts of the "Appropriation" of the Grants of Parliament.

2nd. The Regulations applicable to the Audit of the Accounts of persons intrusted with the receipt and disbursement of Public or other Moneys.

3rd. The Regulations for carrying into effect the provisions of the Act so far as they relate to the receipt and issue of Public Moneys on the Exchequer Account.

3. The provisions relating to the Audit of the "Appropriation" Accounts referred to under the first head are contained in the sections 21 to 32 of the Act. My Lords have already, as appears by their Minute of June 22nd 1866, taken steps to enable them to discharge the duties imposed upon them by the 23rd section of the Act, by appointing a Committee to prepare plans and regulations for keeping and rendering for Audit the several Departmental Accounts. They have instructed the Committee to consider also what improvements may be made in the classification of the Annual Estimates for Miscellaneous Services, the accounts for which (with the exception of those of the Departments of Works and Public Buildings, and of Woods), are now, for the first time, to be subjected to an "Appropriation" Audit. When the Committee shall have made their Reports upon these matters, my Lords will be prepared to make such regulations as may appear to them advisable, in order to carry out the intentions of the Act in this respect; and they direct that, until such Reports shall have been received, and instructions consequent thereupon shall have been issued in reference to the preparing and rendering of any of the Appropriation Accounts, every account which is now audited by the Commissioners of Audit, and which relates to the final expenditure of a Vote, shall continue to be examined in the same manner, and under the same regulations as they would have been, if the Commissioners of Audit had continued to be charged with the Audit thereof.

4. With respect to the Audit of Accounts, other than Appropriation Accounts; referred to under the second head, my Lords direct that the accounts specially designated in the 33rd section of the Act, annexed to this Minute, shall be audited by the Exchequer and Audit Department in the same manner, and under the same regulations (so far as the same are not affected by the Act) as they would have been, if the Commissioners of Audit had continued to be charged with the Audit thereof.

My Lords will be prepared, by a subsequent Minute, to direct what other Public Accounts, not relating directly to the Receipt or Expenditure of Imperial Funds, shall be transmitted to the Comptroller and Auditor General for examination and audit under the provisions of the said 33rd Section.

5. My Lords proceed to define the regulations for the Receipt and Issue of Public Money on the Exchequer Account, referred to under the third head.

6. The 10th section of the above Act relates to the payment of the gross receipts of the Revenue Departments to the Account of Her Majesty's Exchequer at the Bank of England, and to a similar Account at the Bank of Ireland. My Lords desire that the Commissioners of Customs, and the Commissioners of Inland Revenue, will continue to cause the Revenue collected in their respective Departments to be paid to the Banks daily, as prescribed by Treasury Minute of the 2nd March 1855;* and the Postmaster General and the

* See Parliamentary Paper, No. 375, Session 1856, Appendix, page 583.

the Commissioners of Woods and Forests, and the Paymaster General will also continue to regulate the payments of Revenue, and other receipts, in their respective Departments to the Exchequer Account, from time to time, according to the present custom. The several Revenue Departments will transmit to this Board, as well as to the Comptroller and Auditor General, certificates, according to the forms annexed, No. 1, of the sums so paid to the Exchequer Account, at the same time as their orders are sent to the Banks to place the moneys to the credit of the said Account.

FORM No. 1—
(a & b).

7. The 12th section of the Act directs that accounts of the Income and Charge of the Consolidated Fund shall be prepared by the Treasury at the close of each quarter, and that such accounts shall be forthwith transmitted to the Comptroller and Auditor General. The object of this enactment is to enable that officer to certify the amount of the deficiency for which this Board may be authorised to obtain advances, from the Banks of England and Ireland, to meet the charges of the Consolidated Fund for each quarter; and also to enable him to satisfy himself of the correctness of the amount for which credits on the Exchequer Account, to meet such charges, may from time to time be authorised by this Board under the 13th section of the Act. My Lords will cause the said accounts to be transmitted to the Comptroller and Auditor General, as soon as possible after the close of each quarter, prepared in the Form No. 2, annexed to this Minute; and the Comptroller and Auditor General, after satisfying himself of the correctness of the deficiency of the income to meet the charge of the Consolidated Fund for the said quarter, will transmit to the said Banks a certificate of the amount of such deficiency according to the Form annexed,

FORM No. 2.

FORM No. 3.

8. The applications of the Treasury to the Banks for advances from time to time on account of the said deficiency will be according to the Form No. 4, annexed.

FORM No. 4.

9. The 13th section of the Act requires the Comptroller and Auditor General to grant to this Board, on their requisitions authorising the same, credits on the Exchequer Account at the Banks of England and Ireland to provide for the payment of the charges on the Consolidated Fund, included in the aforesaid quarterly accounts of Income and Charge remaining unpaid; as well as to grant credits from time to time during the succeeding quarter, on similar requisitions, for services payable out of the "growing produce" of the Consolidated Fund.

10. At the periods when the quarterly charges on the Consolidated Fund become payable, my Lords will authorize the Comptroller and Auditor General, by requisitions according to Forms Nos. 5 and 6, to grant such credits, in part or in full of such charges. When the credits so authorized shall have been granted to this Board by the Comptroller and Auditor General, according to Forms Nos. 7 and 8, my Lords will direct the Banks, from time to time, to make the necessary issues or transfers, as required by the Act, from the Exchequer Account to the accounts of the Principal Accountants charged with the duty of making the public payments, according to Form No. 9, annexed to this Minute. These authorities, when acted upon, are to be transmitted by the Banks to the Comptroller and Auditor General.

FORMS Nos. 5 & 6.

FORMS Nos. 7 & 8.

FORM No. 9.

11. A daily account of such issues (including the issues out of credits granted for supply services hereinafter referred to) is to be transmitted by the Bank of England to the Comptroller and Auditor General and to this Board, according to Form No. 10; and a similar account is to be sent by the Bank of Ireland to the two departments, according to Form No. 11, annexed to this Minute.

FORM No. 10.

FORM No. 11.

12. The issues to Principal Accountants will be regulated according to the provisions of the 15th section of the Act. When Ways and Means shall have been granted to Her Majesty by Act, my Lords will authorise the Comptroller and Auditor General, by requisition according to Form No. 12, annexed, to place credits at their disposal at the Banks of England and Ireland, to enable them to supply the Principal Accountants with the funds necessary for carrying on the public service. Upon the grant of credits on the Exchequer Accounts at the said Banks by the Comptroller and Auditor General (according to Form No. 13), the actual issues or transfers to the accounts of such accountants will be made by orders of this Board, under the authority of a Royal Order (see Form No. 14, annexed), in accordance with the provisions of the 14th and 15th sections of the Act.

FORM No. 12.

FORM No. 13.

FORM No. 14.

FORM No. 15.

FORMS Nos. 10 &
11.

13. The orders for issues for Supply Services will be prepared according to Form No. 15, annexed to this Minute; and when acted upon they will be transmitted by the Bank of England and the Bank of Ireland to the Comptroller and Auditor General, to afford him the means of verifying the accounts to be prepared by this Board, under the 16th section of the Act, and which he is required by the Act to certify previously to their being submitted to Parliament. A daily statement of such issues will be included in the accounts to be transmitted to this Board, and to the Comptroller and Auditor General, by the Banks of England and Ireland (as hereinbefore directed), according to Forms Nos. 10 and 11.

14. On the first application of the new regulations, after the close of the present financial year, it will be necessary that a Royal Order should be obtained for cancelling all previous Royal Orders for public Supply Services, so far as they may remain unexecuted on the 31st March next. A new Royal Order will therefore be obtained to authorise the issues to Principal Accountants out of credits to be granted upon the Exchequer Account to the extent of the balance of Ways and Means of prior years which may remain unissued on that day.

15. As under the existing system of granting credits upon the Account of Her Majesty's Exchequer at the Bank of England, to Public Accountants, there will remain unexhausted credits on that Account on the 31st March next, and as after the 1st April next, actual transfers to those Accounts are to be substituted for credits on the Exchequer Account, my Lords request that the Bank of England will, on 31st March next, transfer all such balances of credits from the Exchequer Account to the separate Accounts of the persons in whose favour they may have been granted.

16. It will be necessary, in the case of the Paymaster General, to open in the books of the Bank of England a new account, to be called "The Paymaster General's Supply Account," to which the balance of credits above-mentioned granted to that officer should be transferred. This account is to be operated upon by the Paymaster General solely by Writes-off to his Drawing and Bill Accounts.

17. The 16th section of the Act, so far as its provisions relate to the preparation of the Account therein referred to, showing the surplus of Revenue applicable to the reduction of the National Debt, is already in operation under the provisions of the Act 57 Geo. 3, c. 48; but a new provision has been added to the section, which renders it necessary that the Account in question should be certified by the Comptroller and Auditor General, before it is presented to Parliament. My Lords will cause the Account to be transmitted to the Comptroller and Auditor General immediately after the expiration of each quarter, in order that it may be certified and presented to the House of Commons within the period of fifteen days specified in the Act.

18. Let a copy of this Minute be transmitted to Sir William Dunbar, to the Paymaster General, the several Revenue Departments, the Bank of England, the National Debt Commissioners, the Bank of Ireland, the Inclosure Commissioners, the Master of the Mint, and the Commissioners of Public Works in Ireland, for their information and guidance; and request Sir William Dunbar to inform this Board if he has any alteration to suggest in the Forms of Authorities, Nos. 3, 7, 8, and 13, annexed to this Minute, which are to emanate from his department.

19. Let copy of this Minute be laid before the House of Commons.

FORMS Nos. 1 to 15 referred to in the preceding Minute.

CUSTOMS REVENUE.

FORM No. 1—(a).

Custom House, London,
18—.

WE certify that the sum of £. _____ has been paid this day to the Account of Her Majesty's Exchequer at the Bank of England, in respect of [Customs] Revenue.

[Note.—A similar Form to be used by the Post Office and by the Office of Woods and Forests.]

To _____

INLAND REVENUE, &c.

FORM No. 1—(b).

Inland Revenue Office, Somerset House,
18—.

WE certify that the undermentioned sums have been paid this day to the Account of Her Majesty's Exchequer at the Bank of England, in respect of the following heads of Revenue, &c., viz.:

Excise	-	-	-	-	-	-	-	-	-	£.
Stamps	-	-	-	-	-	-	-	-	-	-
Land and Assessed Taxes	-	-	-	-	-	-	-	-	-	-
Property and Income Tax	-	-	-	-	-	-	-	-	-	-
Drainage Repayments	-	-	-	-	-	-	-	-	-	-
TOTAL										£.

To _____

Form No. 2. - - - - -

ACCOUNT of the INCOME and CHARGE of the CONSOLIDATED FUND in *Great Britain and Ireland*,
commencement and

[Income of Consolidated Fund.

	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
Surplus Balance of Consolidated Fund in preceding Quarter -						
Customs - - - - -						
Excise - - - - -						
Stamps - - - - -						
Land and Assessed Taxes - - - - -						
Property and Income Tax - - - - -						
Post Office - - - - -						
Crown Lands - - - - -						
Miscellaneous - - - - -						
Repayment of Advances for Public Works, &c. - - -						
Receipts from { Loan - - - - -						
Exchequer Bills or Bonds - - - - -						
Advances in aid of Ways and Means - - - - -						
£.						
Deficiency of Income of Consolidated Fund } on 18 - - - - -						
£.						

- - - - - FORM No. 2.

for the Quarter to _____ 18____, and the Amounts of Surplus and Deficient Balances at the close of the Quarter.

Charge of Consolidated Fund.

	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
Deficiency of Income of Consolidated Fund in preceding } Quarter - - - - - }						
Issues to repay advances in aid of Ways and Means - -						
Issues for Supply Services - - - - -						
Charge for Consolidated Fund Services (as per Schedules annexed*) :—						
Permanent Debt - - as per explanatory Schedule, No. 1						
Terminable Debt - - - - ditto - - - No. 2						
Principal of Exchequer } Bills - - - } - - - ditto - - - No. 3						
Interest of Exchequer } Bills - - - } - - - ditto - - - No. 4						
Interest of Advances for } Deficiency of Consoli- } dated Fund - - - } - - - ditto - - - No. 5						
Interest of Advances in } aid of Ways and Means } - - - ditto - - - No. 6						
Civil List - - - - - ditto - - - No. 7						
Annuities and Pensions - - - ditto - - - No. 8						
Salaries and Allowances - - - ditto - - - No. 9						
Diplomatic Service - - - - ditto - - - No. 10						
Courts of Justice - - - - ditto - - - No. 11						
Miscellaneous Services - - - ditto - - - No. 12						
Advances for Public } Works, &c. - - - } - - - ditto - - - No. 13						
Sinking Fund (Surplus Revenue) - - - - -						
Total Charge for Consolidated Fund Services - - -						
£.						
Surplus of Income of Consolidated Fund, } on _____ 18____ - - - }						
£.						
Memorandum :						
Total Charge for Consolidated Fund Services, as above						
Deduct Amounts issued out of the growing produce -						
Amounts remaining unissued - - - £.						

* These explanatory Schedules will be annexed to the Account in support of the charge under the several heads, as above.

FORM No. 3.

CERTIFICATE of the DEFICIENCY of the INCOME of the CONSOLIDATED FUND, for
the Quarter ended _____ 18 ____.

WHEREAS by the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 12), the Comptroller and Auditor General is required, after the close of every quarter, to certify to the Governor and Company of the Bank of England the amount of the Deficiency of the Income of the Consolidated Fund in Great Britain to defray the charges thereon; and upon such Certificates the Governor and Company of the Bank of England are authorized, from time to time, during the succeeding quarter, on the application of the Lords Commissioners of Her Majesty's Treasury, to make Advances, not exceeding in the aggregate the sums specified in such Certificates; and all such Advances are to be placed to the credit of the Account of Her Majesty's Exchequer at the said Bank, and to be available to satisfy the Orders for Credits on the said Account granted by the Comptroller and Auditor General; and the principal sums which may be advanced by the Governor and Company of the Bank of England, in conformity with the provisions of the said Act, on account of the said Deficiency, together with the interest payable thereon, are to be paid out of the growing produce of the Consolidated Fund in the said succeeding quarter:

Under the provisions of the said Act, I certify that the Deficiency of the Income of the Consolidated Fund in Great Britain,* for the quarter ended the _____ 18 ____, amounts to the sum of _____

Exchequer and Audit Office,

_____ 18 ____.

Comptroller and Auditor General.

To the Governor and Company of the
Bank of England.

* A similar Form for Ireland, if required.

FORM No. 4.

APPLICATION of the Treasury to the Bank of England for ADVANCE on account of the DEFICIENCY of the CONSOLIDATED FUND.

BY virtue of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 12), and of the Certificate of the Deficiency of the Income of the Consolidated Fund in Great Britain for the Quarter ended _____ 18____, transmitted to you by the Comptroller and Auditor General, according to the provisions of the said Act: We request that you will advance, on the _____ instant, the sum of _____ Pounds in part of the said Deficiency, and that you will place the amount of the said Advance to the credit of the Account of Her Majesty's Exchequer.

The said sum will be repaid to you out of the growing produce of the Consolidated Fund in the current Quarter, together with Interest thereon at the rate of _____ per centum per diem.

To be signed by Two Lords of the
Treasury.

Treasury Chambers, Whitehall, }
_____ 18____.

To the Governor and Company of the }
Bank of England.

FORM No. 5.

TREASURY REQUISITION authorizing CREDITS for CONSOLIDATED FUND SERVICES.

CONSOLIDATED FUND SERVICES.

Quarter to _____ 18____.

By virtue of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 13): We authorize and require you to grant to the Lords Commissioners of Her Majesty's Treasury for the time being, on account of the charge of the Consolidated Fund for the Quarter ended _____ 18____, remaining unpaid at that date, Credits on the Accounts of Her Majesty's Exchequer at the Bank of England and Bank of Ireland, or on the growing Balances thereof, for the following sums, viz.:

At the Bank of England - - - £.

At the Bank of Ireland - - - £.

To be signed by Two Lords of the
Treasury.

Treasury Chambers, Whitehall, }
_____ 18____.

To the Comptroller and Auditor General.

TREASURY MINUTE, &c. RELATIVE TO THE

FORM No. 6.

TREASURY REQUISITION authorizing CREDITS for CONSOLIDATED FUND SERVICES,
payable out of the GROWING PRODUCE.

CONSOLIDATED FUND SERVICES.

GROWING PRODUCE.

BY virtue of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 13): We authorize and require you to grant to the Lords Commissioners of Her Majesty's Treasury for the time being, a Credit on the Account of Her Majesty's Exchequer at the Bank of _____, for the sum of £. _____, to provide for Issues required for the following Services, payable out of the Growing Produce of the Consolidated Fund, in the current Quarter ending _____ 18__ :

Service.	Act.	Amount.

To be signed by two Lords of the
Treasury.

Treasury Chambers, Whitehall, }
_____ 18__ . }

To the Comptroller and Auditor General.

FORM No. 7.

GRANT of CREDIT by the COMPTROLLER and AUDITOR GENERAL for SERVICES
payable out of the CONSOLIDATED FUND.

CREDIT FOR CONSOLIDATED FUND SERVICES.

Quarter to _____ 18__ .

BY virtue of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 13), and of a requisition from the Lords Commissioners of Her Majesty's Treasury, authorizing the same: I hereby grant a Credit to the Lords Commissioners of Her Majesty's Treasury for the time being, on the Account of Her Majesty's Exchequer at the Bank of _____, or on the growing Balance thereof, to the amount of _____

on account of the charge of the Consolidated Fund in Great Britain (or Ireland, as the case may be), for the Quarter ended _____ 18__, remaining unpaid at that date.

Exchequer and Audit Office, }
_____ 18__ , }

Comptroller and Auditor General.

To the Governor and Company }
of the Bank of _____ . }

FORM No. 10. - - - - -

Dr. The Account of Her Majesty's Exchequer at the Bank of

	£.	s.	d.
To Payments as follows, viz. :—			
Consolidated Fund Services :—			
Bank of England - - - - -			
National Debt Commissioners - - - - -			
Master of the Mint - - - - -			
Inclosure Commissioners - - - - -			
Paymaster General (Supply Account) - - - - -			
Supply Services :—			
Paymaster General (Supply Account) - - - - -			
&c. - - - - -			
&c. - - - - -			
To Repayment of Deficiency Advances - - - - -			
TOTAL PAYMENTS - - - - - £.			
To Balance carried to next Account - - - - -			
£.			

- - - - - FORM No. 10.

England on _____ the _____ 18 ____.

Cr.

By Balance brought from _____ 18 ____ - -

By Revenue and other Receipts under the following Heads,
viz. :—

	£.	s.	d.
Customs - - - - -			
Excise - - - - -			
Stamps - - - - -			
Land and Assessed Taxes - -			
Property and Income Tax - -			
Post Office - - - - -			
Crown Lands (Commissioners of) Woods, &c.) - - - - -			

Miscellaneous Revenue, viz. :—

Receiver of Hereditary Revenues - - - - -			
Secretary of State for India - - - - -			
Commissioners for regulating Offices of the House of Commons - - - - -			
Inclosure Commissioners - - - - -			
Master of the Mint (extra Receipts, &c.) - - -			
&c. &c. - - - - -			

Repayments of Advances, viz. :—

Master of the Mint (Bullion), 7 Will. 4, c. 9 - -			
Drainage Advances, 9 & 10 Vict. c. 101, &c. - -			
Public Works and Fisheries, Great Britain, 5 Vict. s. 2, } c. 9, &c. - - - - -			
South Wales Turnpike Trust, 7 & 8 Vict. c. 91 - -			
Chamberlain of the City of London, 7 Geo. 4, c. 40 -			
Antigua, St. Kitt, &c. Relief Fund, 6 & 7 Vict. c. 63 -			
Tobago Relief, &c. Loan Fund, 11 & 12 Vict. c. 22 -			
Paymaster General - - - - -			
&c. &c. - - - - -			

By Advances on account of Deficiency of Consolidated Fund -

£.

FORM No. 12.

TREASURY REQUISITION authorizing CREDITS for SUPPLY SERVICES.

SUPPLY SERVICES.

Year 18_____.

By virtue of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 15):—We authorize and require you to grant to the Lords Commissioners of Her Majesty's Treasury for the time being, on account of the Ways and Means granted for the service of the year ending 31st March 18____, Credits on the Account of Her Majesty's Exchequer at the Bank of England and Bank of Ireland, or on the growing Balances thereof, for the following sums; viz.:

At the Bank of England - - - - - £.

At the Bank of Ireland - - - - - £.

Treasury Chambers, Whitehall, }
 _____ 18 ____.

*To be signed by two
 Lords of the Treasury.* { _____

To the Comptroller and Auditor General.

FORM No. 13.

GRANT of CREDIT by the COMPTROLLER and AUDITOR GENERAL for
SUPPLY SERVICES.

CREDIT for SUPPLY SERVICES.

Year 18_____.

By virtue of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39,
s. 15), and of a Requisition from the Lords Commissioners of Her Majesty's Treasury
authorizing the same:—I hereby grant a Credit to the Lords Commissioners of Her
Majesty's Treasury for the time being, on the Account of Her Majesty's Exchequer
at the Bank of _____, or on the growing Balance thereof, to the
Amount of _____

on account of the Ways and Means granted for the Service of the year ending 31st March
18_____.

Exchequer and Audit Office, }
_____ 18____. }

Comptroller and Auditor General.

To the Governor and Company of the }
Bank of _____ }

FORM No. 14.

ROYAL ORDER for PUBLIC SUPPLY SERVICES.

(For Her Majesty's Royal Sign Manual.)

ROYAL ORDER.

SUPPLY SERVICES.

WHEREAS the several sums mentioned in the Schedule hereunto annexed have been granted to US (by Act, or by Resolution of the House of Commons, *as the case may be*) to defray the expenses of the Public Supply Services therein specified, which will come in course of payment in the year ending the 31st March 18 — :—OUR WILL AND PLEASURE is, that you do, from time to time, authorize the Governor and Company of the Bank of England, or the Governor and Company of the Bank of Ireland, to issue or transfer from the Account of Our Exchequer at the said Banks to the Accounts of the persons charged with the payment of the said Services, such sums as may be required, from time to time, for the payment of the same, not exceeding the amounts respectively stated in the said annexed Schedule.

Provided that such issues or transfers shall be made out of the Credits granted or to be granted to you, from time to time, on the Account of Our Exchequer at the said Banks, by the Comptroller and Auditor General, under the authority of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 15), and shall not exceed in the whole the amount of the credits so granted out of the Ways and Means appropriated by Parliament to the Service of the said year.

Given at Our Court at _____ this _____ day of _____ 18_____.

By Her Majesty's Command,

To be countersigned by two
Lords of the Treasury.

To the Commissioners of Our Treasury.

SCHEDULE.

Supply Service for which Voted or Granted.	Amount.
	£. s. d.

EXCHEQUER AND AUDIT
DEPARTMENTS ACT (1866).

RETURN of ORDERS and REGULATIONS
prescribed by the TREASURER for carrying into
effect the Provisions of the Act 29 & 30 Vict.
c. 39 (Exchequer and Audit Departments Act,
1866).

(*Mr. Hunt.*)

Ordered, by The House of Commons, to be Printed,
11 March 1867.

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EXCHEQUER AND AUDIT DEPARTMENTS ACT.

RETURN to an Order of the Honourable The House of Commons,
dated 15 July 1867 ;—for,

COPIES “ of any MINUTES or INSTRUCTIONS issued by the COMPTROLLER and AUDITOR GENERAL for giving effect to the Provisions of the EXCHEQUER and AUDIT DEPARTMENTS ACT (29 & 30 Vict. c. 39), so far as they relate to the DUTIES transferred from the Office of the COMPTROLLER of HER MAJESTY’S EXCHEQUER :”

“ And of any MINUTES, INSTRUCTIONS, or REPORTS for giving effect to the Provisions of the said Act, so far as they relate to the APPROPRIATION ACCOUNTS for CIVIL SERVICES.”

Treasury Chambers, }
12 August 1867. }

GEORGE WARD HUNT.

(Mr. Childers.)

Ordered, by The House of Commons, to be Printed,
13 August 1867.

C O N T E N T S.

PART I.

No.		Pages
1.	Comptroller and Auditor General's Minute, dated 3rd July 1867, detailing the practical Arrangements to be adopted in his Office for giving effect to the provisions of the Act 29 & 30 Vict. c. 39; and Specimen Accounts, Nos. 1 to 3 - - - - -	3 to 14
2.	Treasury Minute, dated 2nd March 1867, referred to in the above Minute of the Comptroller and Auditor General - - - - -	15 to 17

PART II.

3.	Treasury Minute, dated 22nd August 1866, directing Mr. C. Vine, of the Audit Office, and Mr. R. Mills, of the Treasury, to inquire into the Accounts of the Civil Service Departments in Ireland - - -	18
4.	First Report of Messrs. Vine and Mills, dated 24th May 1867 - - -	18 to 30
5.	Appendices to the said Report (A.) to (E.) - - - - -	30 to 43
6.	Treasury Minute, dated 4th October 1866, directing Mr. W. G. Anderson of the Treasury, and Mr. C. Vine of the Audit Office, to Report upon the Accounts of the Queen's and Lord Treasurer's Remembrancer in Scotland - - - - -	44
7.	Report of Messrs. Anderson and Vine, dated 15th March 1867 - - -	44 to 47
8.	Appendices to the said Report (A.) to (D.) - - - - -	48 to 54
9.	Treasury Minute, dated 23rd March 1867, on the said Report - - -	54
10.	Letter of the Queen's and Lord Treasurer's Remembrancer, dated the 29th March 1867 - - - - -	54
11.	Treasury Minute, dated 3rd April 1867, on the said Letter - - -	55
12.	Treasury Minute, dated 6th March 1867, appointing Mr. M. H. Foster to succeed Mr. Anderson as a Member of the Committee for preparing plans of Accounts, &c. - - - - -	55

Part I.

No. 1. —

COMPTROLLER and AUDITOR GENERAL'S MINUTE, dated the 3rd July 1867.

References to		
Sections of the Act	Paragraphs and Forms of Treasury Minute of 2 March 1867 (<i>vide p. 15</i>).	
29 & 30 Vict. c. 39.		The Act passed in the last Session of Parliament (29 & 30 Vict. c. 39) for consolidating the Duties of the Exchequer and Audit Offices, having now been in operation for three months, during which the duties transferred from the late Exchequer Office have been under the immediate direction of the Assistant Comptroller and Auditor, the Comptroller and Auditor General considers that permanent arrangements should now be made for conducting them; he therefore desires that the following regulations may henceforth be strictly observed in performing this important part of the duties imposed on the department by the Act referred to:— 1st. As to the Quarterly Account of the Income and Charge of the Consolidated Fund. By the 12th section of the Act 29 & 30 Vict. c. 39, the Lords of the Treasury are required to prepare a Quarterly Account of the Income and Charge of the Consolidated Fund, and to transmit a copy of the same, immediately after the close of the quarter, to the Comptroller and Auditor General, who is to satisfy himself of the correctness thereof. The objects for which this document is required by the Act to be transmitted to the Comptroller and Auditor General are correctly described in the 7th paragraph of the Treasury Minute, dated the 2nd March 1867 (Parliamentary Paper, No. 111, Session 1867), as being, 1st, to enable him to certify the amount of the "Deficiency of the Consolidated Fund," for which the Treasury is authorized by the Act to obtain temporary advances from the Banks of England and Ireland; and 2nd, to enable him to satisfy himself of the correctness of the amounts for which Credits on the Exchequer Accounts at the said Banks may be granted by him, from time to time, under the provisions of the 13th section of the Act. (<i>Vide p. 16</i>). To accomplish the first of these objects, the Comptroller and Auditor General desires that immediately on receipt of the Account of the Income and Charge referred to (<i>see</i> Form No. 2, annexed to Treasury Minute), the clerk appointed to the duty of examining the same, will complete his revision of the Income and Charge of the Consolidated Fund for the period of the account, with the least possible delay, and submit, for the signature of the Comptroller and Auditor General, or in his absence, for that of the Assistant Comptroller and Auditor, the certificate of the deficiency (Form No. 3) referred to in the 12th Section of the Act, in order that the same may be transmitted to the Bank of England or Bank of Ireland as the case may be, as their authority for making temporary advances, when required, according to the provisions of the Act.
Section 12 -	Paragraph 7	
	Form, No. 2	
		Form, No. 2
Section 12 -	Form, No. 3	

References to		
Sections of the Act	Paragraphs and Forms of Treasury Minute of	
29 & 30 Vict. c. 39.	2 March 1867 (<i>vide</i> p. 15).	
Section 13 -	-	With respect to the second object referred to above, <i>i. e.</i> , the Grant of Credits, the 13th Section of the Act enacts that the Comptroller and Auditor General shall grant to the Treasury, on their Requisitions authorizing the same, Credits on the Exchequer Accounts at the Bank of England and Ireland, not exceeding the amount of the quarterly "Charge" issuable under the provisions of the 12th Section of the Act. It will be the duty of the clerk before-mentioned to examine the Treasury Requisitions referred to (<i>see</i> Forms Nos. 5 & 6), and, if found correct, to submit for the signature of the Comptroller and Auditor General, the necessary authorities to the Banks (<i>see</i> Form No. 7) granting the Credits applied for. With respect to the separate supplemental Credits to be granted out of the "growing produce" of the Consolidated Fund, under the 13th Section of the Act, the Treasury will transmit to the Comptroller and Auditor General a separate Requisition for each Credit; in this document the Act authorizing the charge on the growing produce of the Consolidated Fund will be referred to; on receipt of the Treasury application in question, the clerk charged with this duty will examine the same, and, if found correct, he will submit, for the signature of the Comptroller and Auditor General, the order authorizing the Banks to give to the Treasury the Credit demanded.
Section 12 -	-	
	Forms Nos. 5 and 6. Form No. 7	
Section 15 -	-	These authorities, when signed, are to be recorded in the columns for the respective quarters to which they relate in the "Register of Credits," hereinafter referred to. The Credits for "Supply Services" are regulated by the provisions of the 15th Section of the Act, which enacts that, when any Ways and Means shall have been granted by Parliament to make good the Supplies granted to Her Majesty, the Comptroller and Auditor General shall grant to the Treasury, on their requisitions authorizing the same, Credits on the Exchequer Accounts at the Banks of England and Ireland, not exceeding the amount of such Ways and Means (<i>see</i> Forms Nos. 12 and 13).
	Forms Nos. 12 and 13.	
person in charge of the "Register of Credits," after satisfying himself that there is a sufficient amount of Ways and Means legally available to meet the Credit demanded, will prepare for the signature of the Comptroller and Auditor General, the necessary authority to the Bank for the Grant of such Credit; such authority, after signature, is to be duly registered in the "Register of Credits" to the Credit of "Ways and Means," and to the debit of "Credits for Supply Services," and is then to be transmitted to the Bank at which the Credit may be granted. The remaining duties transferred from the Exchequer, upon which the Comptroller and Auditor General's Instructions are required, relate to the books to be kept in the Exchequer and Audit Department, for the record of the Public Income paid to the Account of Her Majesty's Exchequer at the Banks of England and Ireland of the Ways and Means granted by Parliament out of the Consolidated Fund to make good the Supplies voted, and of the credits granted by the Comptroller and Auditor General to Her Majesty's Treasury, for Services chargeable directly upon the Consolidated Fund, or upon the annual Ways and Means Grants, and finally of the actual Issues made by the Banks out of such Credits, which are to constitute the Expenditure to be included in the Account of the Public Income and Expenditure, to be certified by the Comptroller and Auditor General, and to be laid before Parliament, under the provisions of the 16th Section of the Act. For these purposes, the following Books of Record are to be kept, <i>viz.</i> :— 1st. Register of Exchequer Receipts. 2nd. Register of Credits. 3rd. Register of Exchequer Issues. 4th. Abstract Register of Exchequer Issues. The following instructions are to be strictly attended to in making the entries in these books, and in checking the same.		
Section 16 -	-	

Reference to		
Sections of the Act	Paragraphs and Forms of Treasury Minute of	
29 & 30 Vict. c. 39.	2 March 1867 (<i>vide</i> p. 15).	
Section 10 -	-	1st. Register of Exchequer Receipts. This book will contain three divisions, viz.: 1st. For Revenue and other Receipts at the Bank of England. 2nd. For Revenue and other Receipts at the Bank of Ireland. 3rd. For Monthly Abstract of the totals of the two preceding divisions of the book. The daily returns of the amounts paid to the Exchequer Account at the Bank of England, and to a similar account at the Bank of Ireland, under the provisions of the 10th Section of the Act, and of the Treasury Minute of the 2nd of March, 1867, paragraph 6 (<i>see</i> Form No. 1, A and B, and Nos. 10 and 11) are the following: 1st. Daily accounts current from each of the Banks. 2nd. Daily advices from the Revenue and other Departments. On receipt of the Accounts Current from the Banks, the sums credited as received under the different heads of Revenue and other Receipts are to be posted daily under their proper heads, in the first and second divisions of the book; and they are to be subsequently compared with the advices or vouchers received from the Revenue and other Departments. At the end of every month, the several columns are to be totalled, and after the accuracy of the total monthly receipts at each Bank shall have been checked by the Exchequer Balances shown in their respective Accounts Current, the totals under each head are to be transferred to the "monthly abstract" in the third division of the book. The quarterly totals in this abstract will be required to check the debit side of the account to be certified by the Comptroller and Auditor General, and to be presented to Parliament quarterly by the Treasury, under the 16th section of the Act. The Comptroller and Auditor General desires that a monthly account, containing the Receipts and Expenditure of the United Kingdom, from the commencement of the financial year to the end of the preceding month, shall be prepared within a week after the close of every month, and submitted to him, according to the Specimen Account, No. 1, annexed to this Minute.
Section 16 -	-	2nd. Register of Credits. This book is to contain three divisions: the first is to be appropriated to the record of the Credits granted for Consolidated Fund Services, both for Credits granted upon the "Charge" of the preceding quarter and for Credits upon the "growing produce" of the current quarter, for which separate columns (on the left hand page) are provided. On the opposite page, the daily amounts of the actual issues made by the banks out of such credits, in pursuance of Treasury Orders, are to be entered. The entries of the Credits granted are to be made from the signed Orders for Credits (<i>see</i> Forms, Nos. 7 and 8), transmitted to the banks, and they are to be checked by being compared with the Treasury Requisitions for such Credits (<i>see</i> Forms, Nos. 5 and 6). The entries of the daily amounts actually issued out of such Credits, are to be made from the daily accounts current to be received from the banks (under the provisions of the 13th and 15th sections of the Act, and of the 11th paragraph of the Treasury Minute of the 2nd March 1867), (<i>see</i> Forms, No. 10 and 11), and they are to be checked by comparison with the Vouchers transmitted with the said Accounts; viz., the Treasury Orders for such issues (<i>see</i> Form, No. 9).
Sections 13 and 15.	Forms, 7 and 8 Nos. 5 and 6 Para. 11 - Forms, Nos. 10 and 11. Form, No. 9	

References to		
Sections of the Act	Paragraphs and Forms of Treasury Minute of	
29 & 30 Vict. c.39.	2 March 1867 (vide p. 15).	
Section 15 -	Form, No. 13	These issue vouchers for Consolidated Fund Services are then to be passed on to the clerk charged with the duty of keeping the "Register of Exchequer Issues." The second division of the "Register of Credits" is to be appropriated to the record of the "Ways and Means" granted by Act, and of the Credits for Supply Services granted thereout by the Comptroller and Auditor General. The "Ways and Means" granted by Act are to be posted on the debit side of this division of the book, from the Acts of Parliament by which granted; and, on the credit, or opposite page of the same division, the Credits for Supply Services, granted out of such Ways and Means, are to be entered from the signed orders of the Comptroller and Auditor General (see Form, No. 13) granting such credits; such entries are to be checked by being compared with the Treasury Requisitions for such Credits (see Form, No. 12).
	Form, No. 12	The Third Division of the Register of Credits is to be assigned to the record of the credits granted for Supply Services, and of the actual issues at the banks out of such credits, made under Treasury Orders (see Form, No. 15). The debit entry of credits granted is to be made from the same document, and at the same time, as the Credit Entry to the "Ways and Means" Account, above explained, and is to be checked by comparison with the entry, <i>per contra</i>, in that account. The credit entries, in the third division of the book, representing the daily amount of the issues, for Supply Services, out of the credits in question, are to be made, as already explained with respect to Consolidated Fund Services, from the daily Bank Account (see Forms, Nos. 10 and 11), and they are to be verified by comparison with the Treasury Orders for such issues accompanying the Bank Accounts (see Form, No. 15). At the end of every month, an account of the issues made by the banks, on Treasury Orders, is to be prepared for the information of the Comptroller and Auditor General, according to specimen Account, No. 3, annexed to this Minute.
Section 15 -	Form, No. 15	
	Forms, Nos. 10 and 11.	
	Form, No. 15	
Sections 13 and 15.	Paras. 11 and 13.	
	Forms, Nos. 9 and 15.	3rd. Register of Exchequer Issues. The daily accounts of all issues made from the Exchequer Accounts at the Bank of England and Bank of Ireland, to be transmitted to the Comptroller and Auditor General under the provisions of the 13th and 15th sections of the Act, and of the Treasury Minute of the 2nd of March 1867, par. 11 and 13, will be the daily Accounts Current previously referred to in this Minute, supported by the Treasury Orders directing such issues (see Forms, Nos. 9 and 15). It has been already explained in this Minute (see 2nd Register of Credits) that the total amounts of the daily issues, for both Consolidated Fund Services and Supply Services, will be recorded in total daily sums in the "Register of Credits," after examination with the vouchers (Treasury Orders) transmitted to the Comptroller and Auditor General by the two Banks. After such examination and record shall have been completed, the Treasury Orders are to be transmitted to the clerk charged with the duty of keeping the "Register of Exchequer Issues." This book will contain two separate divisions: the first is to be appropriated to the entry of the separate Treasury Orders for issues out of Credits granted for Consolidated Fund Services; and the second, to the issues out of Credits granted for "Supply Services." The Treasury Orders for the issues are to be recorded daily, in the order of the dates on which the issues are actually made by the Banks, in the separate division of the register appropriated to each. Such entries in the register are to be carefully compared with the vouchers (Treasury Orders) before they are posted in the following "Abstract Register." Before the monthly totals in this register are finally inserted, the clerk charged with the duty of keeping it should take care to agree the amounts with those recorded in the first and third divisions of the "Register of Credits."

References to		
Sections of the Act	Paragraphs and Forms of Treasury Minute of	
29 & 30 Vict. c. 39.	2 March 1867 (vide p. 15).	
Section 14 -		4th. Abstract Register of Exchequer Issues. Separate accounts are to be opened in this book for the several heads of expenditure under which the Consolidated Fund Services are divided in the quarterly account of "The Charge," referred to at the commencement of this Minute; also for the separate votes in supply, according to the Annual Printed Estimates, the Army and Navy Votes being each recorded in aggregate sums, according to the proviso in the 14th section of the Act 29 & 30 Vict. c. 39. In opening accounts for Consolidated Fund Services, the quarterly amounts of the authorized charge under each head, to which the issues are to be limited, are to be recorded at the head of the respective money columns in which the issues are to be recorded, and the clerk charged with the duty of recording such issues will be careful to report to the Comptroller and Auditor General any deviation from the authorized charge. In like manner the sums voted for "Supply Services," are to be posted to the separate Vote Accounts, to be opened in the second division of the Abstract. The Votes are to be taken in the first instance from the Reports of the Resolutions in Committee of Supply, as shown in the "Votes and Proceedings of the House of Commons," and all such postings are to be carefully compared, after the introduction of the Appropriation Bill, with the Schedules attached thereto. In posting the daily issues for Supply Services, the clerk in charge of the Abstract will take care to direct the attention of the Comptroller and Auditor General to any excess of issue beyond the separate Votes. He will also record, under the proper heads, any savings which may be advised by the Treasury, or which may appear on Audited Appropriation Accounts submitted to Parliament. These savings should be entered in red ink, in order that they may be readily distinguished from the issues at the Banks under Treasury Orders, which will be entered in the same money columns. The Issues, both for Consolidated Fund Services, and for Supply Services, are to be posted in the Abstract Register daily, from the Register of Issues (No. 3), and the postings are to be read off daily with such Register. At the end of every month, an Abstract Sheet (<i>see Specimen Account, No. 2, annexed to this Minute</i>), showing the issues from the commencement of the financial year to the close of that month, under the several heads of Service, is to be prepared from the Abstract Register; this Abstract Sheet will be required for the expenditure side of the Monthly Account directed to be prepared under a former Article of this Minute (<i>see 1st Register of Exchequer Receipts</i>). The Specimen Accounts referred to in the preceding Minute, are added, as Appendices, for the guidance of the persons to be placed in charge of the different books.

Wm. Dunbar,
Comptroller and Auditor General.

SPECIMEN ACCOUNT, No. 1, referred to in the preceding Minute.

ACCOUNT of the REVENUE and EXPENDITURE of the UNITED KINGDOM, and of other RECEIPTS
Ireland, from the 1st April to the 30th June 1867, as recorded in the "Register of Exche-

RECEIPTS.	At the Bank of England.	At the Bank of Ireland.	TOTALS.
	£. s. d.	£. s. d.	£. s. d.
To Balance on the 1st April 1867 - - -	5,893,691 13 2	1,400,459 16 10	7,294,151 10 -
Revenue Receipts:			
Customs - - - - -	5,024,000 - -	475,000 - -	5,499,000 - -
Excise - - - - -	4,300,000 - -	728,000 - -	5,028,000 - -
Stamps - - - - -	2,408,000 - -	139,000 - -	2,547,000 - -
Taxes - - - - -	1,506,000 - -	- - -	1,506,000 - -
Property Tax - - - - -	1,473,000 - -	104,000 - -	1,577,000 - -
Post Office - - - - -	1,150,000 - -	- - -	1,150,000 - -
Crown Lands - - - - -	72,000 - -	- - -	72,000 - -
Miscellaneous - - - - -	396,991 6 1	5,933 9 8	402,924 15 9
To other Receipts:			
Repayments of Advances - - - - -	409,251 6 9	117,088 6 1	526,339 12 10
Repayments (for New Courts of Justice) -	120,000 - -	- - -	120,000 - -
To Money raised for Fortifications - - -	-	-	-
„ Money for Deficiency of Consolidated Fund -	-	-	-
„ Money by Sale of Exchequer Bills - -	-	-	-
„ Money by Sale of Exchequer Bonds - -	-	-	-
£.	22,752,934 6 -	2,969,481 12 7	25,722,415 18 7

SPECIMEN ACCOUNT, No. 1, referred to in the preceding Minute.

and PAYMENTS on the ACCOUNTS of HER MAJESTY'S EXCHEQUER at the Banks of *England* and *quer Receipts*," and in the "Register" and "Abstract Register" of Exchequer Issues.

PAYMENTS.	At the Bank of England.			At the Bank of Ireland.			TOTALS.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
By Interest of Permanent Debt - - - -	5,032,529	-	1	513,207	-	6	5,545,736	-	7
„ Terminable Annuities - - - -	964,865	17	5	-	-	-	964,865	17	5
„ Interest of Exchequer Bonds - - - -	13,125	-	-	-	-	-	13,125	-	-
„ Interest of Exchequer Bills - - - -	68,930	-	-	-	-	-	68,930	-	-
„ Interest of Deficiency Advances - - - -	-	-	-	-	-	-	-	-	-
By Civil List - - - - -	101,035	-	-	350	-	-	101,385	-	-
„ Annuities and Pensions - - - - -	61,970	-	4	9,471	19	8	71,442	-	-
„ Salaries and Allowances - - - - -	26,980	11	-	17,879	12	9	44,860	3	9
„ Diplomatic Charges - - - - -	43,081	8	10	-	-	-	43,081	8	10
„ Courts of Justice - - - - -	128,267	9	8	35,128	18	-	163,396	7	8
„ Miscellaneous Charges - - - - -	45,504	10	7	5,200	-	-	50,704	10	7
By Supply Services:									
Army - - - - -	3,522,902	8	5	920,000	-	-	4,442,902	8	5
Navy - - - - -	2,527,076	7	-	-	-	-	2,527,076	7	-
Miscellaneous Civil - - - - -	1,600,004	10	7	346,168	9	-	1,946,172	19	7
Revenue Departments - - - - -	1,286,513	2	6	-	-	-	1,286,513	2	6
Post Office Packet Service - - - - -	200,000	-	-	-	-	-	200,000	-	-
By Fortification Expenses - - - - -	50,000	-	-	-	-	-	50,000	-	-
TOTAL EXPENDITURE - - £.	15,672,785	6	5	1,847,405	19	11	17,520,191	6	4
By Sinking Fund - - - - -	337,723	-	9	-	-	-	337,723	-	9
„ Advances for Bullion, Works, &c. - - - -	326,397	2	2	55,170	10	2	381,567	12	4
„ Advances for New Courts of Justice - - - -	65,000	-	-	-	-	-	65,000	-	-
„ Exchequer Bills paid off in Money - - - -	43,500	-	-	-	-	-	43,500	-	-
„ Exchequer Bonds paid off - - - - -	-	-	-	-	-	-	-	-	-
TOTAL PAYMENTS (see Accounts } Nos. 2 & 3, pp. 12, 13, & 14) } - - £.	16,445,405	9	4	1,902,576	10	1	18,347,981	19	5
By Balances on 30th June 1867 at the Banks of England and Ireland - - - - -	6,307,528	16	8	1,066,905	2	6	7,374,433	19	2
£.	22,752,934	6	-	2,969,481	12	7	25,722,415	18	7

SPECIMEN ACCOUNT, No. 2, referred to in the preceding Minute.

ABSTRACT of ISSUES from the EXCHEQUER ACCOUNTS at the Banks of *England* and *Ireland*, from the 1st April to the 30th June 1867, as recorded in the Abstract Register of Issues.

CONSOLIDATED FUND.	At the Bank of England.		At the Bank of Ireland.		TOTALS.
	£.	s. d.	£.	s. d.	£. s. d.
Interest of Permanent Debt - - - - -	5,032,529	- 1	513,207	- 6	5,545,736 - 7
Terminable Annuities - - - - -	964,865	17 5	-	-	964,865 17 5
Interest of Exchequer Bonds - - - - -	13,125	- -	-	-	13,125 - -
Interest of Exchequer Bills - - - - -	68,930	- -	-	-	68,930 - -
TOTAL carried to page 13 - - -	-	-	-	-	6,592,656 18 -
Civil List - - - - -	101,035	- -	350	- -	101,385 - -
Annuities and Pensions - - - - -	61,970	- 4	9,471 19 8	-	71,442 - -
Salaries and Allowances - - - - -	26,980	11 -	17,879 12 9	-	44,860 3 9
Diplomatic Salaries and Pensions - - - - -	43,081	8 10	-	-	43,081 8 10
Courts of Justice - - - - -	128,267	9 8	35,128 18 -	-	163,396 7 8
Miscellaneous Charges - - - - -	45,504	10 7	5,200	- -	50,704 10 7
TOTAL carried to page 13 - - -	-	-	-	-	474,869 10 10
SUPPLY SERVICES :					
Army (Total carried to page 13) - - - - -	3,522,902	8 5	920,000	- -	4,442,902 8 5
Navy (Total carried to page 13) - - - - -	2,527,076	7 -	-	-	2,527,076 7 -
Royal Palaces - - - - -	6,000	- -	-	-	6,000 - -
Public Buildings - - - - -	15,000	- -	-	-	15,000 - -
Furniture of Public Offices - - - - -	3,000	- -	-	-	3,000 - -
Royal Parks, &c. - - - - -	25,000	- -	-	-	25,000 - -
Two Houses of Parliament (Works) - - - - -	6,000	- -	-	-	6,000 - -
New Foreign Office - - - - -	10,000	- -	-	-	10,000 - -
Public Offices, Site - - - - -	3,000	- -	-	-	3,000 - -
Public Record Repository - - - - -	2,000	- -	-	-	2,000 - -
University of London, Buildings - - - - -	6,000	- -	-	-	6,000 - -
Chapter House, Westminster - - - - -	3,000	- -	-	-	3,000 - -
Sheriff Court Houses, Scotland - - - - -	2,000	- -	-	-	2,000 - -
British Consulate and Embassy Houses, Constantinople - - - - -	1,200	- -	-	-	1,200 - -
Metropolitan Fire Brigade - - - - -	2,500	- -	-	-	2,500 - -
Harbours of Refuge - - - - -	4,000	- -	-	-	4,000 - -
Holyhead and Portpatrick Harbours - - - - -	3,000	- -	-	-	3,000 - -
Public Buildings, Ireland - - - - -	-	-	16,000	- -	16,000 - -
Ulster Canal - - - - -	-	-	1,000	- -	1,000 - -
Landguard Point Works - - - - -	2,000	- -	-	-	2,000 - -
Two Houses of Parliament (Salaries) - - - - -	12,000	- -	-	-	12,000 - -
Treasury - - - - -	12,000	- -	-	-	12,000 - -
Home Office - - - - -	6,000	- -	-	-	6,000 - -
Foreign Office - - - - -	16,000	- -	-	-	16,000 - -
Colonial Office - - - - -	7,000	- -	-	-	7,000 - -
Privy Council Office - - - - -	8,000	- -	-	-	8,000 - -
Board of Trade - - - - -	17,386	- -	-	-	17,386 - -
Privy Seal Office - - - - -	1,000	- -	-	-	1,000 - -
Civil Service Commission - - - - -	2,000	- -	-	-	2,000 - -
Paymaster General's Office - - - - -	6,000	- -	-	-	6,000 - -
Exchequer and Audit Office - - - - -	7,000	- -	-	-	7,000 - -
Office of Works, &c. - - - - -	9,000	- -	-	-	9,000 - -
Office of Woods, &c. - - - - -	8,744	- -	-	-	8,744 - -
Public Record Office - - - - -	6,000	- -	-	-	6,000 - -
Poor Law Commission - - - - -	20,000	- -	-	-	20,000 - -
Carried forward - - - - £.	12,763,097	13 4	1,518,237	10 11	14,286,335 4 3

EXCHEQUER AND AUDIT DEPARTMENTS ACT.

11

Specimen Account, No. 2, referred to in the preceding Minute—*continued.*

SUPPLY SERVICES.	At the Bank of England.			At the Bank of Ireland.			TOTALS.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward	12,768,097	13	4	1,518,237	10	11	14,286,335	4	3
Mint, including Coinage	10,000	—	—	—	—	—	10,000	—	—
Inspectors of Factories, Fisheries, &c.	12,622	—	—	—	—	—	12,622	—	—
Exchequer and other Offices, Scotland	1,000	—	—	—	—	—	1,000	—	—
Household of Lord Lieutenant, Ireland	1,600	—	—	1,713	—	—	3,313	—	—
Chief Secretary of Ireland, Offices	1,500	—	—	4,033	—	—	5,533	—	—
Office of Public Works, Ireland	—	—	—	6,000	—	—	6,000	—	—
Copyhold, &c., Commissioners	4,000	—	—	—	—	—	4,000	—	—
Inclosure and Drainage Acts	1,890	—	—	—	—	—	1,890	—	—
General Register Offices	13,000	—	—	—	—	—	13,000	—	—
National Debt Office	3,000	—	—	—	—	—	3,000	—	—
Lunacy Commissioners, &c.	3,000	—	—	—	—	—	3,000	—	—
Superintendent of Roads, South Wales	200	—	—	—	—	—	200	—	—
Registrars of Friendly Societies	500	—	—	—	—	—	500	—	—
Charity Commission	3,000	—	—	—	—	—	3,000	—	—
Local Government Act Office	2,000	—	—	—	—	—	2,000	—	—
Landed Estates Record Office	500	—	—	—	—	—	500	—	—
Quarantine Expenses	1,444	—	—	—	—	—	1,444	—	—
Secret Service	2,000	—	—	—	—	—	2,000	—	—
Printing and Stationery	130,020	—	—	—	—	—	130,020	—	—
Postage of Public Departments	44,000	—	—	—	—	—	44,000	—	—
Law Charges, England	13,440	—	—	—	—	—	13,440	—	—
Criminal Prosecutions	59,035	—	—	—	—	—	59,035	—	—
Police, Counties and Boroughs	211,000	—	—	—	—	—	211,000	—	—
Admiralty Court, Registry	3,500	—	—	—	—	—	3,500	—	—
Insolvent Debtors' Court	900	—	—	—	—	—	900	—	—
Probate Court	22,000	—	—	—	—	—	22,000	—	—
County Courts	30,000	—	—	—	—	—	30,000	—	—
Land Registry Office	1,000	—	—	—	—	—	1,000	—	—
Metropolitan Police	50,000	—	—	—	—	—	50,000	—	—
Divorce Court Compensations	272	—	—	—	—	—	272	—	—
Common Law Courts	8,000	—	—	—	—	—	8,000	—	—
Criminal Proceedings, Scotland	8,000	—	—	—	—	—	8,000	—	—
Courts of Law and Justice, Scotland	13,850	—	—	—	—	—	13,850	—	—
Registry House, Edinburgh	4,000	—	—	—	—	—	4,000	—	—
Law Charges, &c., Ireland	10,322	11	—	28,991	9	—	39,314	—	—
Court of Chancery, Ireland	—	—	—	1,700	—	—	1,700	—	—
Court of Queen's Bench, Ireland	—	—	—	3,800	—	—	3,800	—	—
Officers of Judges on Circuit, Ireland	50	—	—	2,200	—	—	2,250	—	—
Manor Courts Compensations	150	—	—	500	—	—	650	—	—
Registry of Judgments	—	—	—	600	—	—	600	—	—
Registry of Deeds	—	—	—	2,000	—	—	2,000	—	—
Court of Bankruptcy, Ireland	1,200	—	—	1,749	—	—	2,949	—	—
Court of Probate, Ireland	—	—	—	2,100	—	—	2,100	—	—
Landed Estates Court, Ireland	10	—	—	3,000	—	—	3,010	—	—
Process Servers, Ireland	4,300	18	7	—	—	—	4,300	18	7
Dublin Metropolitan Police	—	—	—	13,300	—	—	13,300	—	—
Constabulary Force, Ireland	—	—	—	204,000	—	—	204,000	—	—
Four Courts Marshalsea Prison, Ireland	—	—	—	600	—	—	600	—	—
General Superintendence of Prisons	5,000	—	—	—	—	—	5,000	—	—
Prison and Convict Establishments	93,000	—	—	—	—	—	93,000	—	—
Maintenance of Prisoners	82,099	—	—	—	—	—	82,099	—	—
Transportation of Convicts	4,684	—	—	—	—	—	4,684	—	—
Convict Establishments in Colonies	6,000	—	—	—	—	—	6,000	—	—
Public Education, Great Britain	234,000	—	—	—	—	—	234,000	—	—
Science and Art Department	41,000	—	—	—	—	—	41,000	—	—
Public Education, Ireland	—	—	—	36,130	—	—	36,130	—	—
Commissioners of Education, Ireland	—	—	—	100	—	—	100	—	—
University of London	2,000	—	—	—	—	—	2,000	—	—
Universities, Scotland	4,000	—	—	—	—	—	4,000	—	—
Queen's University, Ireland	—	—	—	1,452	—	—	1,452	—	—
National Gallery, Ireland	—	—	—	1,000	—	—	1,000	—	—
Belfast Theological Professors	500	—	—	—	—	—	500	—	—
British Museum	25,000	—	—	—	—	—	25,000	—	—
National Gallery	1,000	—	—	—	—	—	1,000	—	—
Scientific Works, &c.	2,000	—	—	—	—	—	2,000	—	—
Board of Manufactures, Scotland	1,000	—	—	—	—	—	1,900	—	—
Carried forward	£. 13,945,687	2	11	1,833,205	19	11	15,778,893	2	10

Specimen Account, No. 2, referred to in the preceding Minute—*continued.*

SUPPLY SERVICES.	At the Bank of England.			At the Bank of Ireland.			TOTALS.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - - - -	13,945,687	2	11	1,883,205	19	11	15,778,893	2	10
Bermudas - - - - -	500	-	-	-	-	-	500	-	-
Governors, &c., West Indies - - - - -	6,000	-	-	-	-	-	6,000	-	-
Western Coast of Africa - - - - -	4,000	-	-	-	-	-	4,000	-	-
Emigration - - - - -	2,000	-	-	-	-	-	2,000	-	-
Treasury Chest - - - - -	1,000	-	-	-	-	-	1,000	-	-
Captured Negroes - - - - -	2,000	-	-	-	-	-	2,000	-	-
Commissioners for suppressing of Slave Trade - - - - -	2,000	-	-	-	-	-	2,000	-	-
Consuls abroad - - - - -	40,000	-	-	-	-	-	40,000	-	-
Services in China, Japan, and Siam - - - - -	2,000	-	-	-	-	-	2,000	-	-
Ministers at Foreign Courts (Extraordinary Expenses) - - - - -	9,000	-	-	-	-	-	9,000	-	-
Special Missions - - - - -	9,000	-	-	-	-	-	9,000	-	-
Third Secretaries to Embassies - - - - -	1,600	-	-	-	-	-	1,600	-	-
Superannuation and Retired Allowances - - - - -	42,000	-	-	-	-	-	42,000	-	-
Polish Refugees, &c. - - - - -	700	-	-	-	-	-	700	-	-
Relief of Distressed British Seamen - - - - -	8,000	-	-	-	-	-	8,000	-	-
Miscellaneous Charges, formerly Civil List - - - - -	1,000	-	-	-	-	-	1,000	-	-
Hospitals in Dublin, &c. - - - - -	-	-	-	3,800	-	-	3,800	-	-
Concordatum Fund, &c. - - - - -	-	-	-	400	-	-	400	-	-
Nonconforming Ministers, &c., Ireland - - - - -	-	-	-	10,000	-	-	10,000	-	-
Temporary Commissions - - - - -	9,000	-	-	-	-	-	9,000	-	-
Patent Law Expenses - - - - -	4,000	-	-	-	-	-	4,000	-	-
Fishery Board, Scotland - - - - -	4,000	-	-	-	-	-	4,000	-	-
Local and Reciprocity Dues on Shipping - - - - -	17,000	-	-	-	-	-	17,000	-	-
Inspectors of Corn Returns - - - - -	785	1	-	-	-	-	785	1	-
Miscellaneous Expenses from Civil Contingencies - - - - -	25,000	-	-	-	-	-	25,000	-	-
TOTAL of Miscellaneous Civil Services - - - - - (carried to page 13.)	-	-	-	-	-	-	1,946,172	19	7
Revenue Departments:									
Salaries, &c., Customs Department - - - - -	191,771	6	8	-	-	-	191,771	6	8
Salaries, &c., Inland Revenue Department - - - - -	322,645	-	-	-	-	-	322,645	-	-
Salaries, &c., Post Office - - - - -	656,124	4	-	-	-	-	656,124	4	-
Superannuations, Customs and Inland Revenue Departments - - - - -	98,744	13	3	-	-	-	98,744	13	3
Superannuations, Post Office - - - - -	17,227	18	7	-	-	-	17,227	18	7
TOTAL Revenue Departments (carried to page 13)	-	-	-	-	-	-	1,286,513	2	6
Post Office Packet Service (carried to page 13) - - - - -	200,000	-	-	-	-	-	200,000	-	-
CONSOLIDATED FUND— <i>continued.</i>									
Expenses of Fortifications (carried to page 13) - - - - -	50,000	-	-	-	-	-	50,000	-	-
Sinking Fund - - - - -	337,723	-	9	-	-	-	337,723	-	9
Advances for the Purchase of Bullion, &c. for Local Works, &c. - - - - -	326,397	2	2	55,170	10	2	381,567	12	4
Advances for New Courts of Justice (Supply Services) - - - - -	65,000	-	-	-	-	-	65,000	-	-
Principal of Exchequer Bills - - - - -	43,500	-	-	-	-	-	43,500	-	-
TOTAL of Advances, &c. (carried to page 13) - - - - -	-	-	-	-	-	-	827,790	13	1
TOTAL PAYMENTS, agreeing with Accounts } Nos. 1 and 3 (pp. 9 and 14) - - - - - } £.	16,445,405	9	4	1,902,576	10	1	18,347,981	19	5

ABSTRACT of the foregoing ACCOUNT of ISSUES.

	Consolidated Fund Services.	Supply Services.	TOTALS.
	£l. s. d.	£. s. d.	£. s. d.
Charges for the Public Debt - - - See p. 10	6,592,656 18 -	- - -	6,592,656 18 -
Other charges on the Consolidated Fund - See p. 10	474,869 10 10	- - -	474,869 10 10
Army Services - - - - See p. 10	- - -	4,442,902 8 5	4,442,902 8 5
Navy Services - - - - See p. 10	- - -	2,527,076 7 -	2,527,076 7 -
Miscellaneous Civil Services - - - See p. 12	- - -	1,946,172 19 7	1,946,172 19 7
Revenue Departments - - - - See p. 12	- - -	1,286,513 2 6	1,286,513 2 6
Post Office Packet Service - - - See p. 12	- - -	200,000 - -	200,000 - -
Fortification Expenses - - - - See p. 12	50,000 - -	- - -	50,000 - -
	7,117,526 8 10	10,402,664 17 6	17,520,191 6 4
Other Issues, not Expenditure - - - See p. 12	762,790 13 1	65,000 - -	827,790 13 1
TOTALS, agreeing with Amounts shown in Specimen Accounts Nos. 1 and 3 (pp. 9 and 14) - } £.	7,880,317 1 11	10,467,664 17 6	18,347,981 19 5

SPECIMEN ACCOUNT, No. 3, referred to in the preceding Minute.

ACCOUNT of ISSUES made at the Banks of *England* and *Ireland*, as recorded in the "Register of Credits," from the 1st April to the 30th June 1867.

	At the Bank of England.	At the Bank of Ireland.	TOTALS.
	£. s. d.	£. s. d.	£. s. d.
1st. CONSOLIDATED FUND SERVICES :			
Out of Credits Granted upon the Quarterly Charge -	6,570,454 12 10	575,854 4 3	7,146,308 17 1
Out of Credits Granted upon the Growing Produce -	673,454 8 -	60,553 16 10	734,008 4 10
£.	7,243,909 - 10	636,408 1 1	7,880,317 1 11
2nd. SUPPLY SERVICES :			
Out of Credits Granted upon Ways and Means of 1866-7 - - - - -	1,855,823 17 6	132,182 - -	1,988,005 17 6
Out of Credits granted upon Ways and Means of 1867-8 - - - - -	7,345,672 11 -	1,133,986 9 -	8,479,659 - -
TOTALS, agreeing with Accounts } Nos. 1 and 2 (pp. 9 and 12) - } £.	16,445,405 9 4	1,902,576 10 1	18,347,981 19 5

Exchequer and Audit Department, }
3rd July 1867.

Wm. Dunbar,
Comptroller and Auditor General.

— No. 2. —

TREASURY MINUTE, dated 2nd March 1867. Referred to in the preceding Minute of the Comptroller and Auditor General.

1. MY Lords have under consideration the Act 29 & 30 Vict. c. 39, intituled “An Act to consolidate the Duties of the Exchequer and Audit Departments, to regulate the Receipt, Custody, and Issue of Public Moneys, and to provide for the Audit of the Accounts thereof.”

2. The regulations necessary for carrying into effect the provisions of this Act may be divided under three heads :—

1st. The Regulations connected with the accounts of the “Appropriation” of the Grants of Parliament.

2nd. The Regulations applicable to the Audit of the Accounts of persons intrusted with the receipt and disbursement of Public or other Moneys.

3rd. The Regulations for carrying into effect the provisions of the Act so far as they relate to the receipt and issue of Public Moneys on the Exchequer Account.

3. The provisions relating to the Audit of the “Appropriation” Accounts referred to under the first head are contained in the sections 21 to 32 of the Act. My Lords have already, as appears by their Minute of 22nd June 1866, taken steps to enable them to discharge the duties imposed upon them by the 23rd section of the Act, by appointing a Committee to prepare plans and regulations for keeping and rendering for Audit the several Departmental Accounts. They have instructed the Committee to consider also what improvements may be made in the classification of the Annual Estimates for Miscellaneous Services, the accounts for which (with the exception of those of the Departments of Works and Public Buildings, and of Woods) are now, for the first time, to be subjected to an “Appropriation” Audit. When the Committee shall have made their Reports upon these matters, my Lords will be prepared to make such regulations as may appear to them advisable, in order to carry out the intentions of the Act in this respect; and they direct that, until such Reports shall have been received, and instructions consequent thereupon shall have been issued in reference to the preparing and rendering of any of the Appropriation Accounts, every account which is now audited by the Commissioners of Audit, and which relates to the final expenditure of a Vote, shall continue to be examined in the same manner, and under the same regulations, as they would have been if the Commissioners of Audit had continued to be charged with the Audit thereof.

4. With respect to the Audit of Accounts, other than Appropriation Accounts, referred to under the second head, my Lords direct that the accounts specially designated in the 33rd section of the Act shall be audited by the Exchequer and Audit Department in the same manner, and under the same regulations (so far as the same are not affected by the Act) as they would have been if the Commissioners of Audit had continued to be charged with the Audit thereof.

My Lords will be prepared by a subsequent Minute to direct what other Public Accounts, not relating directly to the Receipt or Expenditure of Imperial Funds, shall be transmitted to the Comptroller and Auditor General for examination and audit under the provisions of the said 33rd section.

5. My Lords proceed to define the regulations for the Receipt and Issue of Public Money on the Exchequer Account, referred to under the third head.

6. The 10th section of the above Act relates to the payment of the gross receipts of the Revenue Departments to the Account of Her Majesty's Exchequer at the Bank of England, and to a similar Account at the Bank of Ireland. My Lords desire that the Commissioners of Customs and the Commissioners of Inland Revenue will continue to cause the Revenue collected in their respective Departments to be paid to the Banks daily, as prescribed

by Treasury Minute of the 2nd March 1855 ; * and the Postmaster General and the Commissioners of Woods and Forests and the Paymaster General will also continue to regulate the payments of Revenue, and other receipts, in their respective Departments to the Exchequer Account, from time to time, according to the present custom. The several Revenue Departments will transmit to this Board, as well as to the Comptroller and Auditor General, certificates, according to the forms annexed, No. 1, of the sums so paid to the Exchequer Account, at the same time as their orders are sent to the Banks to place the moneys to the credit of the said Account.

7. The 12th section of the Act directs that accounts of the Income and Charge of the Consolidated Fund shall be prepared by the Treasury at the close of each quarter, and that such accounts shall be forthwith transmitted to the Comptroller and Auditor General. The object of this enactment is to enable that officer to certify the amount of the deficiency for which this Board may be authorized to obtain advances, from the Banks of England and Ireland, to meet the charges of the Consolidated Fund for each quarter; and also to enable him to satisfy himself of the correctness of the amount for which credits on the Exchequer Account, to meet such charges, may from time to time be authorized by this Board under the 13th section of the Act. My Lords will cause the said accounts to be transmitted to the Comptroller and Auditor General, as soon as possible after the close of each quarter, prepared in the Form No. 2, annexed to this Minute; and the Comptroller and Auditor General, after satisfying himself of the correctness of the deficiency of the income to meet the charge of the Consolidated Fund for the said quarter, will transmit to the said Banks a certificate of the amount of such deficiency according to the Form annexed, No. 3.

8. The applications of the Treasury to the Banks for advances from time to time on account of the said deficiency will be according to the Form No. 4, annexed.

9. The 13th section of the Act requires the Comptroller and Auditor General to grant to this Board, on their requisitions authorizing the same, credits on the Exchequer Account at the Banks of England and Ireland to provide for the payment of the charges on the Consolidated Fund, included in the aforesaid quarterly accounts of Income and Charge, remaining unpaid; as well as to grant credits from time to time during the succeeding quarter, on similar requisitions, for services payable out of the "growing produce" of the Consolidated Fund.

10. At the periods when the quarterly charges on the Consolidated Fund become payable, my Lords will authorize the Comptroller and Auditor General, by requisitions according to Forms Nos. 5 and 6, to grant such credits, in part or in full of such charges. When the credits so authorized shall have been granted to this Board by the Comptroller and Auditor General, according to Forms Nos. 7 and 8, my Lords will direct the Banks, from time to time, to make the necessary issues or transfers, as required by the Act, from the Exchequer Account to the accounts of the Principal Accountants charged with the duty of making the public payments, according to Form No. 9, annexed to this Minute. These authorities, when acted upon, are to be transmitted by the Banks to the Comptroller and Auditor General.

11. A daily account of such issues (including the issues out of credits granted for supply services hereinafter referred to) is to be transmitted by the Bank of England to the Comptroller and Auditor General and to this Board, according to Form No. 10; and a similar account is to be sent by the Bank of Ireland to the two departments, according to Form No. 11, annexed to this Minute.

12. The issues to Principal Accountants will be regulated according to the provisions of the 15th section of the Act. When Ways and Means shall have been granted to Her Majesty by Act, my Lords will authorize the Comptroller and Auditor General, by requisition according to Form No. 12, annexed, to place credits at their disposal at the Banks of England and Ireland, to enable them to supply the Principal Accountants with the funds necessary for carrying on

* See Parliamentary Paper, No. 375, Session 1856, Appendix, page 583.

on the public service. Upon the grant of credits on the Exchequer Accounts at the said Banks by the Comptroller and Auditor General (according to Form No. 13), the actual issues or transfers to the accounts of such accountants will be made by orders of this Board, under the authority of a Royal Order (*see* Form No. 14, annexed), in accordance with the provisions of the 14th and 15th sections of the Act.

FORM No. 13.

13. The orders for issues for Supply Services will be prepared according to Form No. 15, annexed to this Minute; and when acted upon they will be transmitted by the Bank of England and the Bank of Ireland to the Comptroller and Auditor General, to afford him the means of verifying the accounts to be prepared by this Board, under the 16th section of the Act, and which he is required by the Act to certify previously to their being submitted to Parliament. A daily statement of such issues will be included in the accounts to be transmitted to this Board, and to the Comptroller and Auditor General, by the Banks of England and Ireland (as hereinbefore directed), according to Forms Nos. 10 and 11.

FORM No. 15.

FORMS Nos. 10 & 11.

14. On the first application of the new regulations, after the close of the present financial year, it will be necessary that a Royal Order should be obtained for cancelling all previous Royal Orders for public Supply Services, so far as they may remain unexecuted on the 31st March next. A new Royal Order will therefore be obtained to authorize the issues to Principal Accountants out of credits to be granted upon the Exchequer Account to the extent of the balance of Ways and Means of prior years which may remain unissued on that day.

15. As under the existing system of granting credits upon the Account of Her Majesty's Exchequer at the Bank of England, to Public Accountants, there will remain unexhausted credits on that Account on the 31st March next, and as after the 1st April next actual transfers to those Accounts are to be substituted for Credits on the Exchequer Account, my Lords request that the Bank of England will, on 31st March next, transfer all such balances of credits from the Exchequer Account to the separate Accounts of the persons in whose favour they may have been granted.

16. It will be necessary, in the case of the Paymaster General, to open in the books of the Bank of England a new account, to be called "The Paymaster General's Supply Account," to which the balance of credits above-mentioned granted to that officer should be transferred. This account is to be operated upon by the Paymaster General solely by Writes-off to his Drawing and Bill Accounts.

17. The 16th section of the Act, so far as its provisions relate to the preparation of the Account therein referred to, showing the surplus of Revenue applicable to the reduction of the National Debt, is already in operation under the provisions of the Act 57 Geo. 3, c. 48; but a new provision has been added to the section, which renders it necessary that the Account in question should be certified by the Comptroller and Auditor General before it is presented to Parliament. My Lords will cause the Account to be transmitted to the Comptroller and Auditor General immediately after the expiration of each quarter, in order that it may be certified and presented to the House of Commons within the period of 15 days specified in the Act.

18. Let a copy of this Minute be transmitted to Sir William Dunbar, to the Paymaster General, the several Revenue Departments, the Bank of England, the National Debt Commissioners, the Bank of Ireland, the Inclosure Commissioners, the Master of the Mint, and the Commissioners of Public Works in Ireland, for their information and guidance; and request Sir William Dunbar to inform this Board if he has any alteration to suggest in the Forms of Authorities, Nos. 3, 7, 8, and 13, annexed to this Minute, which are to emanate from his department.

19. Let copy of this Minute be laid before the House of Commons.

N. B.—The Forms Nos. 1 to 15, referred to in the foregoing Treasury Minute, are printed in full in Parliamentary Paper, No. 111, of the present Session (1867).

PART II.

— No. 3. —

COPY of TREASURY MINUTE of 22nd August 1866, directing Mr. *C. Vine*, of the Audit Office, and Mr. *R. Mills*, Accountant to the Treasury, to inquire into the Accounts of the Civil Service Departments in Ireland.

TRANSMIT copy of the Act 29 & 30 Vict. c. 39, and of the Treasury Minute, dated the 22nd June last, to the Chief Secretary for Ireland, and acquaint him that my Lords have directed Mr. Vine of the Audit Office, and Mr. Mills of this office, to proceed forthwith to Dublin for the purpose of inquiring into the accounts of the several departments in Ireland, the expenditure of which is provided for in the Miscellaneous Estimates for Civil Services, and of reporting to this Board the arrangements which it will be necessary to make for the purpose of giving effect to the provisions of the above Act at the beginning of the ensuing financial year, and request that he will move his Excellency the Lord Lieutenant to direct that the necessary facilities may be given to those gentlemen, to enable them to execute the duty which my Lords have assigned to them.

— No. 4. —

FIRST REPORT of Messrs. *Vine* and *Mills* on the EXPENDITURE of the CIVIL SERVICE GRANTS in *Ireland*.

Sir,

Treasury, 24 May 1867.

(13,898/66.)

1. IN compliance with their Lordships' Minute of 22nd August last, we proceeded to Dublin on the 25th of that month to inquire into the accounts of the expenditure of the grants for civil services in Ireland, with reference to the arrangements necessary for giving effect to the provisions of the Exchequer and Audit Departments Act 1866 (29 & 30 Vict. c. 39).

2. There were 50 of these grants in the Appropriation Act of the year 1866-7,* some of them including the expenses of several offices or departments.

*See Appendix A., page 30.

3. As it was necessary that we should return some days before the close of the quarter, it was only by great efforts that we were enabled, in so limited a time, to visit so large a number of departments, and to obtain the information requisite for the purposes of our inquiry; and the urgent pressure of other duties since our return has rendered it impossible for us to give the time and attention required to complete, in detail, the whole of the recommendations which we have to submit in respect to the numerous services in question.

4. With the view, however, that some progress may be made in considering the suggestions which it will be our duty to offer, and in giving effect to such of them as may receive their Lordships' approval, we propose in this first report to state in general terms the more important recommendations which we have to make, and their application so far as relates to the expenditure under the administration of the Commissioners of Public Works in Ireland. This will dispose of the Irish grants in Class I.

5. We will afterwards proceed to report, from time to time, upon the details of the various grants in the other classes, in the order in which they occur in the Estimates and Appropriation Act (with the exception probably of one or two of the more important services to which it may be desirable to give priority).

6. The principal subjects of our recommendations are (1), the arrangement of the Estimates; (2), the mode of conducting the expenditure and making the payments, with a view to economy and security in the use of the public balances; (3), the adoption, so far as possible, of uniform books of accounts; (4), the mode and periods of rendering accounts for audit; and (5), a supervision over the accounts of the various Public Departments.

7. Very considerable changes in the arrangement of the Estimates are, we think, essential to any proper system of account in respect of the expenditure for voted services.

8. It

Principal subjects of recommendations.

Estimates.

8. It is, in the first place, absolutely necessary that the Estimates shall be prepared with regard to the departments under whose control the services are placed, and by whom the appropriation accounts of those services will have to be rendered for audit; so that the expenditure, which is under the administration of several departments, shall not be included in one estimate. In the next place the books of a department should exhibit the expenditure under the same detailed heads as are shown in the Estimates submitted to the House of Commons.

9. The Estimates themselves should therefore be arranged with strict reference to the heads under which it is intended that the expenditure shall be classified in the books of the departments, in order to the preparation therefrom of simple, intelligible, and useful accounts of the appropriation of the grants.

10. The Estimate for Public Buildings in Ireland sufficiently illustrates the absence of a uniform principle in the present arrangement of the Estimates. This Vote, in some cases, provides for the entire cost of the repair of buildings, furniture, rent, taxes, and supplies of coal for certain departments. In other cases a portion only of these expenses is thus provided for. The remainder is included in the Estimate of the particular department, the expenditure of the whole being nevertheless actually defrayed by the Office of Works. In a third class of cases similar services are provided for in the Estimates of the departments requiring them, and are obtained independently of the Office of Works.

11. The Estimate for Printing and Stationery exhibits similar inconsistencies.

12. We therefore recommend a careful re-arrangement of the Estimates, with special regard to the points indicated; and we would further suggest that the arrangement of the services which is followed in Class III. (by which the estimated expenditure in Ireland is collected together) should be extended to the other classes of the Civil Service Estimates; so that the estimated expenditure which relates to Ireland, some of which is included in general votes, should, as far as possible, be clearly shown.

13. The expenditure for nearly the whole of the Civil Services in Ireland is provided for by issues made, by the direction of the Treasury, to the credit of the various accountants at the Bank of Ireland. The course, in most cases, is for the department to apply for an issue through the Chief Secretary; the Chief Secretary in the majority of instances (involving by far the largest amounts) forwards these applications as a matter of course; and the Treasury, equally as a matter of routine, directs the Paymaster General to pay the amount in the manner requested. In some few instances the applications are made direct to the Treasury.

Mode of providing
for expenditure,
&c.

14. The salaries of many of the departments are paid by the Paymaster General in detail upon lists signed by certain of the senior officers of the respective departments; while some other salaries, and all compensation and superannuation allowances are paid by him on permanent authorities.

15. With these exceptions (which do not amount in the aggregate to a very large sum), and excluding the Constabulary and Convict Prison Services, which have been specially dealt with within recent periods, the whole of the issues and payments for Civil Services in Ireland are made by the direct authority of the Treasury.

16. Much routine correspondence thus takes place which might be dispensed with, while no practical control over the necessary issues is or can be exercised by the Treasury. On the contrary, larger issues than are at any one time necessary are under this system withdrawn from the Exchequer Account, and placed to the credit of various personal accounts, to provide for anticipated requirements.

17. There may occasionally be instances in which (from the circumstances under which the Estimate has been sanctioned, or otherwise) the issues may

require the special direction of the Treasury ; but, as a rule, it certainly appears to be the more convenient course to place the several grants under the control of the respective departments entrusted with the administration of the services, subject to such regulations as may in each case become necessary.

18. The Paymaster General should then be instructed to act upon the orders of the departments within the limits of the Grants, and the departments should be directed to draw upon the Paymaster General, from time to time, for such amounts only as may be necessary for the current payments. Any departure from this instruction, or from any other regulations laid down for conducting the expenditure, would come under the notice of the Exchequer and Audit Department in the examination of the monthly accounts, and expenditure improperly incurred would at once be disallowed.

19. Under this system the balances withdrawn from the Exchequer would be at a minimum, the Paymaster General receiving from the Exchequer Account, from day to day, the sums necessary to meet the whole of the payments ; while at present the departments apply for imprests covering not less than a month's expenditure, and are besides sometimes compelled to anticipate possible delays in making the issues, consequent upon the present circuitous mode of obtaining them.

20. We therefore recommend that the issues to accounting departments, on account of the Civil Service Grants in Ireland, be made, as far as practicable, without the intervention of the Chief Secretary for Ireland and the Treasury ; that for this purpose the Votes, when granted by Parliament, shall be at the control of the respective officers who are responsible for the administration of the services or departments, and accountable for the appropriation of the Grants ; and that the Paymaster General be instructed to make transfers or payments upon orders signed by those officers, and countersigned by some one other person in each department (as the accountant or chief clerk).

Payment of salaries
on standing
Orders.

21. We would here strongly point out the very great objection to the issue of standing Orders for the payment of salaries. These authorities have been frequently given in those very cases in which they were singularly inappropriate, viz., those of officers whose appointments were of a temporary nature only ; and it has sometimes resulted that the salary has been paid when no service has been rendered.

22. We recommend that no salaries whatever be paid otherwise than upon recurring periodical authorities.

Imprest account-
ants to give secu-
rity.

23. All imprest accountants charged with the actual receipt and disbursement of money should be called upon to furnish security. We find that there are a large number of public servants in Ireland acting as paymasters or imprest accountants (in particular the sub-inspectors of constabulary*) who have not hitherto been required to provide any guarantee for security against defalcation, and losses have arisen in consequence.

Adoption of
uniform system of
books, &c.

24. With a view to uniformity in the system of record and books of account, we propose the adoption of certain forms of books, &c., in two or more series, applicable to the different nature and magnitude of the cash transactions in the various departments, from which no departure should in any case be permitted without the express authority of the Treasury. For example, in some cases the incidental office expenses form the only expenditure to be recorded ; for which a simple cash book or petty cash book is alone necessary. In others the transactions will extend to numerous payments made entirely through the Paymaster General, and to be recorded under various heads ; these require, say, a register of orders for payments, an abstract book, a journal, and a ledger. In others again, provision has to be made for a far more numerous and varied class of receipts and payments for different services, conducted directly through cash accounts at the Bank of Ireland ; these require a methodic subdivision of the principal books and a well-arranged system of subsidiary books, adapted to the circumstances of each particular case.

25. The

* Since drafting this part of our report, and in consequence of the opinion which we expressed to the Inspector General and the Receiver of Constabulary, when in Ireland, a proposal has been submitted to the Treasury (and has been sanctioned) for carrying out our suggestion, in the case of these officers.

25. The books and forms of account in use in all the smaller departments have been adopted under printed instructions received from the Audit Office; these instructions, and the forms accompanying them, being in every instance precisely similar, without regard to the nature or amount of the expenditure to be accounted for.

Mode and period
of rendering
accounts for audit.

26. Thus the accountants have invariably been directed to keep a cash book and a ledger, and to post into the latter, monthly, the details of the cash book in an abstracted shape. Also to render in every case a monthly account for audit. But the sums to be accounted for frequently consist of very small issues for incidental expenses only (in one case a total amount, in the year, of 35*l.*; in another 95*l.*), for which any second book is obviously unnecessary. The monthly payments in these cases sometimes amount to a few shillings only; in one case no receipts or payments whatever occur in two out of every three monthly accounts which are rendered.

27. Accounts of this class and nature may safely be rendered to the Audit Office at quarterly instead of monthly periods.

28. The annual Appropriation Accounts to be rendered to the Exchequer and Audit Department, for report to the House of Commons, should be prepared by the departments or officers under whose immediate directions the grants are expended, and in order to carry out this arrangement separate estimates will in some cases be required for services which are now combined in single grants.

Annual Approp-
riation Accounts.

29. It will be necessary to furnish instructions to all the accounting departments, with reference to any changes which may be adopted, and also probably to give some personal assistance in carrying them out, and commencing the new books.

Instructions, &c.,
necessary.

30. It has further appeared to us, as a general result of our inquiry, that in order to secure the efficient working of the whole system of accounting which will come into operation under the provisions of the Exchequer and Audit Departments Act; to provide against unauthorized changes and fancied improvements on the one hand, and laxity and neglect on the other; as well as to provide for the necessary changes or modifications which new or altered circumstances may call for, a periodical inspection or superintendence over the accounts of the whole of the departments should be established.

Inspection of
accounts.

31. We are satisfied that such an inspection, exercised on behalf of the Treasury, would not only secure those important objects, but would prevent much needless correspondence between the departments, the Audit Office, and the Treasury, on minor questions of account and matters of detail, on which misconceptions arise.*

32. The account books of the majority of the departments which we visited were well kept; those especially of the Office of Works and the National Education Office left nothing to be desired in this respect; but in several of the smaller offices we found the payments left unrecorded in the cash book for a month at a time.

33. The difficult and involved question of extra receipts has been separately referred to the Committee appointed by their Lordships. As, however, any decision which may be arrived at on the question will necessarily affect the estimates of some of the Civil Departments in Ireland, and the mode of dealing with the moneys received by them otherwise than out of the Grants of Parliament, it may not be out of place here to remark briefly upon that part of the subject which has thus come before us.

Extra receipts.

34. There are clearly two modes of dealing with these receipts :

1. To direct that they shall, in every case, be paid into the Exchequer, and that all Estimates shall provide for the gross expenditure :

2. To allow deductions in the Estimates in respect of such receipts, and to provide that in all other cases (that is, when such deductions do not appear) the Estimates are to be considered as taken in full, and the receipts (if any arise) are to be paid into the Exchequer.

35. The

* See also an opinion to the same effect expressed by Mr. Anderson, in 1840, in answer to "Queries on Public Accounts, by Sir Henry Parnell," printed (with other Papers) by Order of the House of Commons in 1844, Parliamentary Paper, No. 364, of Session 1844, page 40.

35. The first of these two modes admits of the most simple treatment, as a matter of Estimate and Account, and, so far as relates to the cases which have come under our notice in Ireland, appears to be the one which it would be desirable to adopt as a general rule.

36. There may, however, be circumstances which may render it desirable to adopt, in some instances, the second mode; but it would then be necessary to provide that no larger sums than those deducted in the Estimates should be appropriated in aid of the Grants.

37. This may be done in two ways:—

1. By basing the deductions in the Estimates upon the actual receipts of the preceding year (to 31 December), reserved and carried to an intermediate account for that purpose.

2. By directing that any excess of receipts over the amounts stated in the Estimates, shall be paid into the Exchequer. In the event of a *deficiency* in the receipts, and a consequent excess of expenditure beyond the grant, a Vote for the deficiency must be submitted to Parliament.

38. These remarks will not apply to deductions for stoppages, forfeited pay, &c., which do not represent money received. In these cases the net amount of the Estimates provides for the total amount to be paid.

Free grants, &c.

39. With regard to Grants, which are of the nature of contributions in aid of local taxation (as the Dublin police), or of free Grants (as the Dublin hospitals), the appropriation accounts will, of course, relate only to the due payment of the amounts issued from the Exchequer in respect of such Grants.

Summary of recommendations.

40. In concluding this portion of our Report, it may be convenient to summarise our general recommendations:—

Pars. 7 to 12;
pp. 18, 19.

I. A careful revision of the arrangement and classification of the Estimates, in order to the rendering of proper appropriation accounts, showing a comparison of the heads of the Estimates with those of the recorded expenditure. No one Vote to make provision for services administered by more than one accounting department.

Pars. 13 to 20;
pp. 19, 20.

II. That the expenditure of the Grants of Parliament be placed, so far as possible, under the actual and responsible control of the departments which practically conduct the services (as is already the practice with some of the most important Votes*); and that the Paymaster General be authorised to pay upon the orders of such departments.

Pars. 21, 22; p. 20.

III. That Standing Orders for the payment of salaries “until further notice” be entirely discontinued.

Par. 23; p. 20.

IV. That all imprest accountants charged with the receipt and payment of public money, except those specially exempted by the Treasury, be required to give security.

Par. 24; p. 20.

V. That simple and uniform sets of books be established in the several departments (adapted to the nature of the expenditure to be recorded), and that any change in the forms of such books without Treasury authority be strictly prohibited.

Pars. 25 to 27;
p. 21.

VI. That the forms of periodical accounts to be rendered to the Exchequer and Audit Department be made as simple and free from unnecessary detail as possible, and that certain accounts for small sums be rendered at quarterly instead of monthly periods.

Par. 28; p. 21.

VII. That these accounts and the annual appropriation accounts be prepared by the departments or officers under whose responsibility and authority the grants are expended. (See II. above.)

VIII. That

* Army; Navy; Convict Services at Home; Education, Great Britain; Consuls Abroad, &c.

VIII. That a system of inspection applicable to the accounts of the whole of the departments be established, in order to ensure the efficient maintenance of the regulations and system of accounts laid down under the provisions of the Exchequer and Audit Departments Act, and to secure uniformity of action or advice in dealing with relative questions, and in providing for new or altered circumstances. Pars. 30, 31;
p. 21.

41. We proceed to the details of the Grants which are under the administration of the Commissioners of Public Works in Ireland. In the case of this important department, and perhaps of some few others, we think it may be desirable to give some particulars of the history of the department or grant, as well as a description of the manner in which the Estimates are sanctioned, and the expenditure conducted and recorded. With regard to a large number of minor Votes it will be obviously unnecessary to enter into similar particulars. Office of Public
Works, Ireland.

42. In submitting some details of the history of the Irish Department of Public Works and of the mode of conducting the expenditure, it will be scarcely possible to avoid some slight notice of a very large and important part of the duties of the department not strictly connected with the Civil Service Grants, viz., that which relates to issues for Loans and other services charged directly on the Consolidated Fund.

43. It would appear that up to the year 1759, the Civil Public Buildings of Ireland were under the control of an officer styled the Surveyor General of Buildings, who acted immediately under the instructions of the Lord Lieutenant. A Board of Works, or Civil Buildings Commissioners, also under the authority of the Lord Lieutenant, was then created. This Board, which consisted of seven members, afterwards reduced to five, continued in operation until 1831, when it was abolished by the Act 1 & 2 Will. 4, c. 33, under which a Board of three Commissioners was appointed, nominated by Royal Warrant, and subject to the control of the Treasury. Under this Act the duties of the following Boards were transferred to the new Board:—

Loan Commissioners (57 Geo. 3, c. 34).

Directors of Inland Navigation (40 Geo. 3, c. 51).

Fishery Commissioners (59 Geo. 3, c. 109; 7 Geo. 4, c. 34).

Commissioners of Civil Buildings.

The Consolidation Act of 1846 (9 & 10 Vict. c. 86) increased the Commissioners from three to five, and added other duties. The number of the Board has, however, again been reduced at different times to three, and since April 1864, the duties have been practically conducted by two paid Commissioners; the third (who is also the Chief Commissioner of Valuation) receiving no pay as Commissioner of Public Works, and being little more than a nominal member of the Board.

44. The powers and duties which have devolved upon the Board of Works in Ireland under numerous Acts of Parliament, are of the most varied, extensive, and important character. It would be impossible to give briefly any adequate description of them. We will here only allude to them in very general terms, and will append a statement with which we have been furnished by the Accountant (Mr. Soady), giving more detailed particulars on this subject. Consolidated Fund
Services.

See Appendix B.,
p. 32.

45. In the capacity of Commissioners for granting loans for the extension and promotion of public works in Ireland (and as Commissioners of Control of Lunatic Asylums), the Board has authority, under a great number of Acts of Parliament, to make advances, subject to the sanction of the Treasury, or in some cases to the directions of the Lord Lieutenant, for various works of improvement, &c.; viz., for arterial and other drainage; for improvement of land (by drainage, fencing, construction of farm buildings, labourers' dwellings, scutch-mills, &c., and planting for shelter); for inland navigations, for the erection or extension of county and district lunatic asylums, for the repair of post roads, &c., for the repair and construction of fishery piers and harbours, for the utilization of sewage,* for the establishment of lodging-houses for the labouring classes, and for other objects.

46. Some

* The actual advances for this object are made by the Loan Commissioners in England, but are the result of inquiries made by the Board of Works in Ireland.

46. Some of these advances are for works directly undertaken and executed by the Board; others are in aid of local contributions; a third class comprises loans to proprietors to enable them to improve their property, and a fourth results from the exercise of arbitrary powers vested in the Board for the execution of certain repairs, in default of their receiving the attention of the local authorities.

47. The repayments of these advances are also effected in different ways. Some of them are by instalments (with interest) extending over periods of from 10 to 30 years; others are in the nature of a fixed rent-charge for 22 years, payable half-yearly; * and others are recovered from the counties upon grand jury presentment. The whole of these repayments, except those for lunatic asylums, are effected by the Board, and involve more than 13,000 periodical applications in each year. The number of loans under repayment are moreover increasing yearly.

48. The financial transactions connected with this portion of the duties of the Board, necessitate an immense amount of laborious detail in the books and records of the Accountant's Department.

49. All applications for loans are of course investigated before the loan is granted. The Board is also charged with the supervision or inspection, by their officers, of the works during their progress, and frequent references to the Board occur on or after the completion of the works, with regard to increased rents, releases, apportionment of expenses, exchange of land, neglect of trustees charged with the maintenance of the works, and other matters. Some hundreds of the repayments fall into arrear every half year, and are referred to the Crown solicitor, or to the Board's solicitor, for recovery.

50. In the case of certain works, as harbours and bridges, from which tolls or rents are realised, the Board has power, in default of repayment of instalments of loans when due, to appoint a receiver, and to undertake the control and management of such works, and apply the proceeds of the rents or tolls. This power has been exercised in the cases of two harbours and two bridges, as well as in the appointment, temporarily, of other local receivers. There are also under the exclusive control of the Board, 333 miles of navigations, including the maintenance of the piers and works connected with them, and the collection of all rents, tolls, &c.

References from
Landed Estates
Court.

51. References are made to the Commissioners by the Landed Estates Court in all cases of property placed under the jurisdiction of that Court, for reports as to the amount of the Government charges or debts thereon; the disposal of such property being then made subject to such debts, or the latter redeemed out of the purchase-money.

Powers of arbitra-
tion, &c.

52. The Commissioners of Works are further invested with powers similar to those exercised in England by the Board of Trade, for the appointment of arbitrators under the Irish Railways Acts, and for deciding upon the adequacy of certain of the proposed works on the railways; also as to the merits of proposed tramways.

As Commissioners
of Control of
Lunatic Asylums.

53. Two of the Commissioners of Public Works are also Commissioners for the general control, &c. of Lunatic Asylums, jointly with two other Commissioners (the Medical Inspectors of Lunatic Asylums), under the Acts 1 & 2 Geo. 4, c. 33, and 18 & 19 Vict. c. 109. These Acts authorize advances out of the Consolidated Fund, under certain regulations, for the erection and enlargement of county and district lunatic asylums; the amounts being repayable by instalments, without interest.

54. Prior to 1860, the whole of the Commissioners of Control of Lunatic Asylums were also Commissioners of Public Works, and the business connected with this service was conducted in the office of the latter, with no extra staff, the accounts being incorporated with the general system of that office. In that year, however, the balances standing to the credit of the Board of Works in the Bank of Ireland were transferred to a new account in the names of the Commissioners

* An Act of last Session, 29 & 30 Vict. c. 40, authorizes certain loans, the repayment of which (by a rent-charge) will extend over 35 years.

missioners of Control. This appears to have been done in contemplation of the appointment of a separate staff under the new Board, which was created under the last-mentioned Act; but it was subsequently determined that the accounts and the legal business of the Board of Control should continue to be carried on by the accountant and the solicitor of the Board of Works. These officers, together with the four Commissioners, act without special remuneration; the only paid officers of the Board of Control being a secretary and an architect, who both receive small salaries in addition to retired allowances in respect of former public service.

55. We beg to refer to a separate memorandum by Mr. Soady on this subject, by which it will be seen that this separation of the accounts (which was a departure from the system of consolidated balances established in 1848) is inconvenient and objectionable. The Act of 1855 chiefly made better provision for obtaining repayment of the amounts advanced; it certainly did not specially require or provide for any such change in the accounts as was subsequently made; and we have to recommend that the cash transactions for the service in question may be re-incorporated with the general accounts of the Board of Works; the salaries of the paid officers above referred to being included in the estimate for the general staff of that Board.

See Appendix C., p. 38.

18 & 19 V. c. 109.

Re-incorporation of accounts for this service recommended.

56. The financial part of the duties which we have thus briefly recited relate exclusively to moneys which are charged upon and issued directly out of the Consolidated Fund; and as the inquiry entrusted to us is limited to the Grants for Civil Services, we do not propose to follow this portion of the Board's operations further than is unavoidable in describing the system of accounts which embraces both classes of expenditure. Under other circumstances it would have been desirable to give attention to some points connected with the accounts of the Consolidated Fund Services, but the urgency of the work which remains to be done in regard to the appropriation audit of the Civil Service Grants compels us to keep this object, for the present, exclusively in view.

57. We now come, therefore, to that portion of the duties of the department which relates to the expenditure for Voted Services, viz. :—

Civil Service Grants.

Class I. { Public Buildings, Ireland.
New Record Buildings, Dublin.
Queen's University, Ireland.
Ulster Canal.

Class II. Office of Public Works, Ireland (Salaries, &c.)

58. Up to the period of the Union the cost of the Civil Buildings in Ireland was charged on the Irish Civil List. Subsequently this charge was provided for by annual Grants. The office salaries, &c. were also paid out of the Civil List, or otherwise charged on the Consolidated Fund, until finally transferred to the annual Estimates by Act 9 & 10 Vict. c. 86 (1846).

59. The following are the buildings which in 1831 were placed under the charge of the new Board of Commissioners of Public Works :—

Phoenix Park, } Vice-regal and State Residences and Offices.
Dublin Castle, }
Four Courts, and other Law Buildings.
Custom House, Dublin.
Various Public Offices.

The Estimates for Public Buildings in Ireland have since been increased by many additions, of which the most important are as follows :—

1842	-	-	The Royal Hospital, and	} (Transferred from Army Estimates.)
"	-	-	The Royal Hibernian Military School,	
1847	-	-	Maynooth College. (Removed in 1852.)	
1851	-	-	Queen's Colleges. (Per Act 8 & 9 Vict. c. 66.)	
1852	-	-	Royal Irish Academy.	
1857	-	-	Custom House Buildings, Ireland -	} (Previously paid out of Gross Revenues.)
"	-	-	Inland Revenue Buildings, Ireland -	
"	-	-	Post Office Buildings, Ireland -	
"	-	-	Coast Guard Buildings. (Previously paid out of gross Revenues. Borne on Office of Works Estimate until 1865-66, and then transferred to Navy Estimates; though the Service is still under the charge of the Office of Works.)	
"	-	-	National Education Buildings, Ireland. (Transferred from Education Estimate.)	

1858	- -	Constabulary Dépôt and Barracks throughout Ireland. (Transferred from Constabulary Estimate.)
1859	- -	District Probate Offices in Ireland.
1861	- -	Supply of Fuel to Departments in Dublin. (Previously included in the Estimates of the several Departments.)
"		The Phoenix Park. (Transferred from Estimate for Royal Parks.)
1863	- -	Kingstown Harbour - - - } (From separate Estimates.)
1866	- -	The National Gallery, Dublin }

* See schedule
appended to Mr.
Soady's Memo.
(App. B., p. 38).

60. There are now no less than 863* separate buildings throughout Ireland under the charge of the Commissioners of Public Works, for the purposes of maintenance, which are provided for in the Grant for Public Buildings, Ireland, in addition to certain buildings (hereafter particularised), the expenses of which are not included in this Vote, and exclusive also of a number of other buildings rented as offices for Income Tax, Excise, and Stamps, for which repairs are executed and furniture supplied by the Board of Works.

61. The Vote for Public Buildings, Ireland, includes provision for furniture, coal, and firewood supplied to the greater part of the public departments, as well as for the necessary repairs of the buildings. The other Votes in Class I. under the administration of the Board of Works are for new works, which, when completed, will come under the charge of the Board, the cost of maintenance, &c., being then provided for in the general Vote for Public Buildings.

Preparation of
Estimates.

62. In order to the preparation of the Annual Estimates for these Services, the surveyors or the clerks of works are required to examine the buildings under their charge, and to report in detail the repairs, &c., which will probably be required. Information is also obtained from the several departments as to any special requirements. These details are subjected to the careful revision of the architect, who calls the attention of the Board to all matters of importance. He also reports specially to the Board in cases of new works proposed, or alterations of an extensive character, which, if entertained and approved by the Board, are referred for the sanction or otherwise of the Treasury; all ordinary repairs and supplies being, as a rule, provided for without any special authority.

63. The details of the rough Estimates are carefully examined, and probably modified by the Chairman, and are then finally arranged and totalled by the Accountant for transmission to the Treasury.

64. We notice that the Estimates are almost invariably much in excess of the amounts actually expended. In the case of New Works, this is explained by the impossibility of foreseeing delays in the commencement or progress of the work; but there is no such difficulty with respect to the Vote for the Repairs, &c., of Buildings. The excess in this case arises from the great detail, and the number of small amounts of which the gross estimate is composed. We think that much of this detail is unnecessary. If otherwise, however, the amount of the Vote to be proposed should be for a less amount than the aggregate of the estimated details.

Receipts applied in
aid of Vote.

65. We also find that allowance is made in the Estimates for certain receipts in aid of the Vote. They consist of proceeds of old materials, rents, and dues received in respect of certain harbours, and contributions in aid of grants for schools, &c.; also law costs recovered and credited to the Vote for Salaries. These receipts are not in every case stated on the face of the Estimates.

(pp. 21, 22.)

66. We have alluded in the first part of this Report to the mode of dealing with extra receipts. In the present instance they are nearly all of very small amount, and should be paid into the Exchequer, and the Votes taken in full.

Office salaries, &c.

67. The Estimate for the Office Salaries, &c., requires no explanation. It includes only the authorised rates of salary, and the anticipated travelling and incidental expenses.

Expenditure.

68. The regulations under which the expenditure is conducted are as follows:—All important works, as well as the repairs of buildings, are, as far as possible, carried out by contract, under the supervision of the professional officers of the Board. Tenders are also as a rule obtained for supplies of furniture, &c. Such articles as do not happen to be contracted for are charged for

for at trade price, subject to the certificate of one of the surveyors. The minor and pressing repairs of the buildings in Dublin, and of those in some of the towns, are executed by a staff of artisans and labourers directly employed by the Board.

69. The claims of the contractors and tradesmen, &c., in respect of supplies delivered or work performed, are, in the first instance, registered by the accountant, and then referred to the proper officer for examination and certificate as to the fulfilment of the conditions under which the amount is claimed; the satisfactory execution of the work, the delivery, in accordance with authorised demands, of the supplies charged for, the correctness of the prices, the time and rates of wages, &c. &c. The claims are then submitted to the Commissioner charged with the service, and when approved by him are returned to the accountant for the examination of calculations and castings.

70. Orders to pay the amounts found to be due are then signed by the second Commissioner, and handed, with the claims, to the drawing clerk for payment. If the payment is to be made in Dublin, the claimant is paid by cheque on the Bank of Ireland; if in the country, he is authorised to draw a bill, which he then negotiates through a local bank.

71. Sums under 5*l.* are paid by the cashier; also the weekly wages of labourers, and the office salaries, which last are paid monthly. The cashier receives an imprest or advance of 500*l.* to enable him to make these payments, and for the convenience of record they are directly charged to the respective services (instead of being passed through a personal account); the cashier being reimbursed, daily, by a cheque on the Bank of Ireland, the exact amount of his payments.

72. The weekly payments for labour in the country are provided for by giving authority to the local pay clerks to draw bills for the precise amounts payable; the labour sheets (which form the vouchers) being completed and transmitted to the Accountant's office, before the bills are presented for acceptance.

73. The whole of the cash transactions of the Board are recorded under eight general cash subdivisions in the office books (only one of which relates to the Parliamentary Grants); but the cash balances of the Commissioners at the Bank of Ireland are consolidated into two accounts:—(1.) A general cash account, which is solely a supply account, embracing all receipts, and is operated upon by writes-off; and (2.) a drawing account, upon which all cheques and bills are drawn, and which is supplied, from day to day, by writes-off from the general account for the exact amounts payable. The balance of the drawing account therefore always represents the amount of outstanding drafts.

74. The course of proceeding which is taken in making the payments for the various services, and in recording the expenditure, is that which was laid down by the Treasury Minutes of 16th November and 18th December 1847, consequent upon the inquiry and report of a Commission* appointed by Treasury Minute of 17th May 1847, "to audit and report upon the Accounts of the Commissioners of Public Works in Ireland."

* Messrs. Anderson, Kirby, and Bromley.

75. The books of account and forms are also (with a few very slight and unimportant changes) the same as those prepared by that Commission, and adopted under the directions of the Treasury. They combine the whole of the cash transactions of the Board, of which the Parliamentary Grants form a very small part. We append a statement showing the books at present in use, under the different subdivisions of Cash and of Services. Those which relate to the Civil Service Grants are few and simple; they are Cash Book, Abstract Book, Journal, and Ledger.

Books of account.

See Appendix D., p. 40.

76. The system under which the accounts of the Board of Works are kept has now been in operation for 19 years, and has during that time been extended so as to embrace particulars of the loans previously recorded by the Paymaster of Civil Services. These duties, which were transferred in 1860, involved 7,000 additional accounts, and were absorbed into the general system without any difficulty, and at a very considerable saving of labour. We have, therefore,

nothing whatever to suggest as to the mode of conducting and recording the expenditure, and of keeping the accounts.

Accounts as rendered to Audit Office.

77. The receipts and expenditure of the Commissioners are accounted for to the Audit Office monthly, in one general Abstract Account, supported by eight Schedules (for the eight subdivisions of cash) of Receipts and Payments respectively, which are copies of the Cash Receipts and Cash Payments Books. The Schedules of Receipts are accompanied by the Receivable Orders issued, &c., and the Schedules of Payments by the vouchers (or claims), the cheques, and the receipts for the amounts.

Unnecessary double account.

78. Since 1848 the Abstract Account has been rendered in two forms. An improved account having been then prepared by Mr. Anderson, it was adopted by the Audit Board, but the old form was directed to be transmitted as before. We think that this double account answers no useful purpose whatever, and that the old form, which is quite unnecessary, should be discontinued.

Improvement suggested in preparation of accounts for audit.

79. We also think that the present mode of preparing the accounts for the Audit Office, by making almost literal copies of the cash books, involves a great deal of most unnecessary labour. The general Abstract Accounts should be accompanied by schedules, in which the receipts and payments are classified according to the heads of service against which they are recorded in the Abstract books and ledgers; the only particulars necessary to enter in the schedules being the dates, names, amounts, and reference numbers of the vouchers. This mode of rendering the accounts for audit is in operation in several departments, and there can therefore be no difficulty in its adoption. Moreover, while effecting a considerable saving of labour in the preparation of the accounts for audit, it will (so far as relates to the Civil Service expenditure) materially facilitate the examination of the appropriation of the grants.

Unnecessary statements now rendered.

80. The account rendered to the Audit Office for the month of April, in each year, is accompanied by a list of the whole of the office establishment (with minute particulars of the salaries payable); and that for the month of March in each year by a statement of outstanding contracts, rentals, &c. The preparation of these documents gives some trouble, and we are unable to discover any practical check or security which their transmission affords.

Appropriation account.

81. The accounts of the Board of Works have, for several years, been kept in such a manner as to show the appropriation of the grants to the payments actually made within the periods for which the Votes have been taken; and the surpluses arising have been reported to the Treasury and surrendered to Parliament as savings. There remains nothing to be done, therefore, to enable the Commissioners of Audit to report upon the appropriation of the grants, which are or may be placed under the administration of this department.

Re-arrangement of estimates suggested.

82. We have, however, to recommend material changes in regard to the estimates for services performed by the Board of Works. We have hitherto only particularised the buildings, &c., under the charge of the Commissioners, for which provision is made in their own estimates. But while, as we have stated, many charges in respect of buildings previously included in other estimates, have in recent years been transferred to those of the Board of Works, there are still the following services which are provided for in the estimates of other Departments, though executed by the Board of Works; viz.—

I. Buildings:

Coast Guard Stations (about 160 in number):—Included in Customs Vote until 1857; then transferred to estimate of Board of Works; and finally transferred to Navy Estimates in 1866–7. Advances are obtained from the Admiralty, by the Board of Works, to meet the expenditure; the vouchers for the payments accompanying the accounts of the Commissioners of Works.

Government Prisons in Ireland:—Included in General Estimate for Prisons at Home. The expenses are repaid by the directors of prisons in Ireland, out of the Vote (their portion of which, since 1 April 1865, has been placed under their control).

Dundrum Criminal Lunatic Asylum:—Included in Estimate for Maintenance of Prisons, &c. Issues are made to the Board of Works by the Treasury in respect of this part of the Vote.

Dublin Metropolitan Police Buildings:—Included in Dublin Police Estimate. Monthly accounts of the expenditure, with the vouchers, are sent to the Commissioners

I. Buildings—*continued*.

missioners of Police, who thereupon repay the amounts out of their Vote. It is stated that this mode of rendering separate accounts and vouchers to another department is most inconvenient, and that, if generally adopted, it would necessitate an increased staff.

Royal Dublin Society :—Included in Estimate for Science and Art Department. Issues are made by the Treasury out of the Vote (the Science and Art Department being acquainted, in order that the amounts may be recorded in their books).

The expenditure in all these cases is both authorised and paid directly by the Board of Works, while the mode in which payment is obtained out of the proper Votes differs in nearly every case.

II. Supplies of Coal, Firewood, &c. :

A precisely similar diversity of practice exists in the mode of providing for and making these supplies.

83. We know of no sufficient reason for the present arrangement of these items. If the object in view is to show in one Vote the total expense of any particular department or service, that object is nowhere consistently pursued; otherwise (by way of example) the Votes for Postage, for Printing and Stationery, and Public Buildings (including furniture, fuel, &c.), not to say the salaries of the Stationery and Works Offices, should be entirely distributed over the Votes of the various public departments. Moreover, such an arrangement creates unnecessary trouble and expense, and is quite incompatible with simple and convenient regulations for appropriation audit.

84. We therefore do not hesitate to recommend, as a principle for uniform adoption, that the Estimates of a department shall provide for the whole of the services which it administers and is responsible for. Those to which we have referred above should, consequently, be transferred to the Estimate for Public Buildings in Ireland.

85. We also think that the administration of the Board of Works should be extended to all cases in which it can usefully be made available, in supplying furniture, fuel, light, and office necessities, and in the payment of the rents and taxes of all public buildings in charge of the Commissioners. There must be very few instances in which these services could not be most economically rendered by a department which already conducts them in the majority of cases, which has a staff competent to deal with all matters of this nature, and whose operations extend all over Ireland.

Board of Works should perform certain services for all departments whose buildings it maintains.

86. We propose some alteration in the arrangement of the Estimate for Public Buildings, Ireland, with a view to classify the expenses, as far as practicable, in the order of the Estimates in which the other expenses of the various departments are provided for, viz.—

Classification of Estimate for Public Buildings, Ireland.

Naval and Military Buildings,
Revenue Departments Buildings,
Civil Departments Buildings (in classes);

and a reference to this part of the cost of the several departments can, if thought desirable, be made by note on the respective Estimates.

87. The expenses of certain harbours and navigations should be included in a separate Estimate for “Harbours, Fishery Piers, and Navigations, Ireland;” (the expenses of Fishery Piers, heretofore paid out of the Consolidated Fund, being in future subject to Votes in Supply, per Act 29 & 30 Vict. c. 45).

Separate Estimate for harbours, &c.

88. A draft of the proposed form of Estimates is appended.

See Appendix E., p. 41.

89. We think it but right to add here that the manner in which the business of the Accountant's Department in the Office of Works appears to be conducted, and in which the books are kept, is highly efficient and creditable.

90. Our recommendations, relating to the expenditure conducted by the Office of Public Works in Ireland, are briefly as follows :—

Summary of recommendations, Office of Works.

Consolidated Fund Service :

I. The re-incorporation into the general accounts of the department of the separate cash account opened at the Bank of Ireland, for Advances for Lunatic Asylums.

Par. 55; p. 25.

Civil Service Grants :

Pars. 82 to 84; 86,
87; pp. 28, 29.

II. Re-arrangement of the Estimates, so as to include in the Estimates of the Board of Works the whole of the services conducted by that Board, which are now provided for in those of other departments. The Estimate for maintenance of Public Buildings, &c., to be classified in the order of departments, and a separate Estimate to provide for the expenses of harbours, &c.

Pars. 65, 66; p. 26.

III. The Estimates to provide for the gross expenditure, and all extra receipts to be paid into the Exchequer.

Par. 64; p. 26.

IV. The amount of the Votes submitted to the House of Commons to be based on the estimated total expenditure in the year, and not necessarily on the aggregate of the estimated details of each Vote.

Par. 20; p. 20.

V. The grants for services conducted by the Board of Works to be acted upon directly by the Commissioners, by orders upon the Paymaster General.

Par. 85; p. 29.

VI. The Board of Works to supply furniture, fuel, &c., and to pay rent and taxes in all cases of public departments in Ireland, where the services of the Board are not now made available for those purposes, and to which they can be advantageously extended.

Pars. 77 to 80;
p. 28.

VII. The accounts to be rendered to the Audit Office, for examination, in a revised and condensed form; and the transmission of certain unnecessary statements, to be discontinued.

91. These proposals carry out, so far as affects the Office of Works in Ireland, and the Civil Service Grants in Class I., the general recommendations which we have submitted in the early part of this Report, a summary of which will be found at pages 22 and 23.

The Secretary of the Treasury.

We have, &c.
(signed) *Charles Vine.*
R^d Mills.

— No. 5. —

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APPENDIX (A).

LIST of CIVIL SERVICE VOTES and DEPARTMENTS in Ireland.

CLASS I.	Public Buildings, Ireland. New Record Buildings, Dublin. Queen's University. Ulster Canal.
CLASS II.	Poor Law Commission. (Part of Vote.) Inspectors and Commissioners of Fisheries. (Part of Vote for Inspectors of Factories, Mines, &c.) Household of the Lord Lieutenant. Office of the Chief Secretary for Ireland. Office of Public Works, Ireland. General Register Office. (Part of Vote.) Inspectors of Lunatic Asylums, and Board of Control of Lunatic Asylums, Ireland. (Part of Vote for Lunacy Commissioners, &c.) Registrar of Friendly Societies. (Part of Vote.) Landed Estates Record Office. (Part of Vote.) Printing and Stationery. (Branch Office.)

List of Civil Service Votes and Departments in Ireland—*continued*.

CLASS III.	-	Criminal Prosecutions and Law Charges, Ireland. Court of Chancery, Ireland: Examiner's Office. Accountant General's Office. Taxing Master's Office. Deputy Keeper of the Rolls. Courts of Common Law, &c., Ireland: Queen's Bench. Common Pleas. Exchequer. Taxing Office. Office of Writs. Town Registrars, &c. Clerk to Court of Errors. Office of Judges on Circuit, Ireland. Manor Courts Compensations. Registry of Judgments, Ireland. Registry of Deeds, Ireland. High Court of Delegates, Ireland. Court of Bankruptcy and Insolvency, Ireland. Court of Probate, Ireland. Landed Estates Court, Ireland. Process Servers, Ireland. Dublin Revising Barristers. Commissioners of Police, and Metropolitan Police, Dublin. Constabulary of Ireland. Four Courts Marshalsea Prison, Dublin. General Superintendence of Prisons. (Part of Vote): Inspectors of Prisons in Ireland. Directors of Convict Prisons in Ireland. Inspector of Reformatories in Ireland. Prisons, &c. at Home. (Part of Vote.) Maintenance and Removal of Prisoners. (Part of Vote): Payments to Counties. Reformatory Institutions. Female Convicts in Refuges. Dundrum Lunatic Asylum. Removal of Convicts.
CLASS IV.	-	Science and Art Department. (Part of Vote): Geological Survey. Royal Dublin Society, Museum of Natural History, &c. Museum of Irish Industry. Royal Hibernian Academy. Zoological Society. Public Education, Ireland. Commissioners of Education, Ireland (Endowed Schools). Queen's University, Ireland. Queen's Colleges, Ireland. Royal Irish Academy. National Gallery, Ireland. Theological Professors, Belfast, &c.
CLASS V.	-	Nil.
CLASS VI.	-	Superannuations and Retired Allowances. (Part of Vote.) Public Infirmaries, Ireland. Hospitals in Dublin, &c.: Grants to eight Hospitals. Board of Superintendence. Charitable Allowances (Concordatum Fund, &c.) Non-conforming Clergy.
CLASS VII.	-	Patent Law Expenses. (Part of Vote.) Boundary Survey, Ireland. Brehon Laws, Ireland. Flax Cultivation Ireland.

APPENDIX (B.)

STATEMENT of the present DUTIES of the Office of PUBLIC WORKS, *Dublin*.

THE Irish Board of Public Works was formed in 1831, pursuant to the Act 1 & 2 Will. 4, c. 33, for the extension and promotion of Public Works in Ireland, which transferred to it the duties of the following Boards, which were then abolished:

"The late Loan Commissioners," per Act 57 Geo. 3, c. 34.

"The Directors of Inland Navigations," 40 Geo. 3, c. 51.

"The Fishery Commissioners," Acts 59 Geo. 3, c. 109; 7 Geo. 4, c. 34, and 11 Geo. 4, and 1 Will 4, c. 54.

"The Commissioners of Civil Buildings," to which four or five other Boards were subsequently added.

With the appointment of the Board of Works a system of public works was commenced throughout Ireland, by which local contributions were aided by free grants, and by loans advanced by the Board, to be repaid over a series of years; this, together with the Arterial Drainage Works commenced in 1844, and the advances to proprietors under the Land Improvement Acts, have extended the Board's operations to every part of the country; and although the active operations on the two former services are not now so extensive, yet the duties arising out of the various works are still very considerable.

At no time since its formation, excepting the period of the extraordinary works executed during the famine, and the years immediately following, have the duties of the Board been more varied and extensive than they are at the present time.

The following is a summary of some of the important duties now devolving on the Board:

"Public Works (Ireland) Loan Fund"; Act 1 & 2 Will. 4, continued by 6 & 7 Vict. c. 44, and Acts in continuation thereof, the last of which 24 & 25 Vict. c. 85, appropriates 15,000 *l.* a quarter, or 60,000 *l.* per annum to this fund.

Of late years the principal part of the fund has been reserved for arterial drainage works. The advances for other purposes having been limited since the passing of the Act 16 & 17 Vict. c. 136, which enables counties to borrow from private sources on presentment.

The total sum advanced, exclusive of drainage and relief, being 1,260,325 *l.*

The recoveries of the outstanding loans and interest thereon are made by the Board, as well as the few remaining outstanding on the loans made by the late Loan Commissioners, pursuant to 57 Geo. 3, c. 34.

"ARTERIAL DRAINAGE LOANS," pursuant to—

5 & 6 Vict. c. 89.

9 Vict. c. 4.

8 & 9 Vict. c. 69.

&c. &c. &c.

One hundred and twenty extensive works were carried out by the Board, and finished at a cost of 2,390,000 *l.*, of which 2,075,000 *l.* was advanced out of the Board's loan fund.

The repayments on these several works extend over periods varying from 15 to 30 years, and necessitate half-yearly applications to no less than 2,700 proprietors. This laborious duty has been much increased by the Act 16 & 17 Vict. c. 34, s. 42, which authorises an allowance in each case equal to one-third of the existing rate of income-tax.

Upwards of 300 of these cases remaining unpaid are referred to the Board's solicitor at the close of each half-year, many of which are recovered by civil bill process, and others by applying for receivers over the properties charged.

Many other questions constantly arise on these completed districts requiring the Board's attention, referring to the duties of the trustees charged with the maintenance of the works, besides applications by proprietors interested on various subjects connected with increased rents, exchange of lands, subdivision of charges, &c. &c.

Another very important duty connected with this service, which equally applies to the Land Improvement and Labouchere Drainage Loans, is to report to the Landed Estates Court (on a reference being made from it) the Government charges on every property placed in the court for sale. This involves three separate searches against every townland proposed to be so sold under their respective baronies, &c., being a tedious operation, and one requiring the utmost attention and care, on the strength of which these properties are sold, either subject to the charges or they are redeemed out of the purchase-money.

“The DRAINAGE and IMPROVEMENT of LANDS ACT.”

26 & 27 Vict. c. 88.

28 & 29 Vict. c. 52.

Thirteen petitions for works under these recent Acts have been made, and Acts have already been obtained to confirm the Provisional Orders for seven districts, on six of which their Lordships have, on the reports of the Board, sanctioned loans amounting to 30,197 *l.*, to be expended by the local Boards, but under the supervision of this Board.

The duties arising out of these works will be considerable, commencing with the preliminary investigations during the progress of the works, and finally making the awards fixing the sums to be charged to each proprietor, and recovering the amount assessed in 22 years, by half-yearly repayments, on the principle of the land improvement rent-charge of 6 *l.* 10 *s.* per cent. yearly for 22 years.

“The LABOUCHERE DRAINAGE LOAN.”

10 Vict. c. 10.

11 & 12 Vict. c. 106.

12 & 13 Vict. c. 60.

Out of the sum of 4,797,648 *l.* issued in 1846–7 for the employment of the labouring poor, a sum of 199,870 *l.* was advanced under Mr. Labouchere's letter to proprietors for drainage, &c.

The repayment of this sum was afterwards converted into a rent-charge on the land improvement principle of 6 *l.* 10 *s.* per cent. for 22 years, payable half-yearly, and is now being repaid by 650 proprietors; about 50 of these go into arrears each half-year, and are referred to the Crown solicitor for recovery.

“LAND IMPROVEMENT LOANS.”

Acts 10 Vict. c. 32.

15 & 16 Vict. c. 34.

12 Vict. c. 23.

23 Vict. c. 19.

12 & 13 Vict. c. 59.

24 & 25 Vict. c. 34.

13 & 14 Vict. c. 31.

25 & 26 Vict. c. 29.

13 & 14 Vict. c. 113.

29 & 30 Vict. c. 40.

Under these Acts Parliament has sanctioned 3,000,000 *l.*, to be issued as loans, to be applied by the proprietors to works of—

“Thorough drainage, fencing, &c.

“Farm buildings,

“Labourers' dwellings,

“Scutch mills;”

and the recent Act 29 & 30 Vict. c. 40, which authorizes the fund being extended for the following additional purposes:

“Building or enlarging farm dwellings in connection with farm offices.”

“Erection and improvement of dwelling-houses for labourers.”

“Planting for shelter.”

The Board have made upwards of 4,200 loans, on which 1,864,442 *l.* has been advanced. These advances are made generally in five instalments, the Board being satisfied by inspection or otherwise that each instalment has been properly applied.

During the last three years this fund has been used to the extent of 60,000 *l.* per annum.

As the repayment of each loan by a half yearly rent-charge of 3 *l.* 5 *s.* per cent. (unless redeemed) generally extends over a period of 25 years, except under the Act 29 & 30 Vict. c. 40, under which certain loans will be paid by a half yearly rent-charge of 2 *l.* 10 *s.* per cent. for 35 years, every year increases the number of loans under repayment; and allowing for loans redeemed, there cannot be less than 3,500 loans on which the Board have to make half-yearly applications, and on which more than 100,000 *l.* yearly is recovered and paid into the Exchequer; on each of these an allowance of income-tax is made.

The number going into arrear each half-year being about 350, are referred to the Crown solicitor for recovery.

The duties of carrying out these Acts are necessarily considerable, in investigating and inquiring into applications from all parts of the country before the loan is granted, the supervision of the works during their progress and various other questions, which arise on the completion, with reference to increase of rents to tenants, releases, and alterations in Plans and Estimates, arising from various causes, making a very considerable increase in the labours attending the carrying out these projects.

"PUBLIC BUILDINGS, IRELAND."

(See page 38.) Those whose maintenance, &c., is provided for under Class I. of the Board's Estimates, are detailed at length in schedule annexed hereto, the total number of separate buildings being 863.

They comprise all the public civil buildings in Dublin and throughout Ireland, including—

Vice-Regal and Official Residences.
Public Offices.
Law Courts, 2 Will. 4, c. 32, and 4 & 5 Will. 4, c. 68.
Royal Hospital, Kilmainham.
Hibernian School.
The Queen's Colleges, 8 & 9 Vict. c. 66.
Customs and Inland Revenue Buildings.
Coast Guard Buildings.
National Education Buildings and Schools.
Constabulary Barracks and Buildings throughout the Country.
Post Offices Buildings, &c.
District Probate Registry Offices.
National Gallery, &c. &c.

The Board have also the following buildings under their control, the cost of which is however provided for under their respective Estimates, and obtained by the Board direct from the Treasury or in some cases from the department in Dublin—

Prisons.—Mountjoy, male, 8 Vict. c. 18.
Mountjoy, female, 10 Vict. c. 27. "
Smithfield, &c.

Central Criminal Lunatic Asylum, Dundrum, 8 & 9 Vict. c. 107.
Royal Dublin Society's Buildings and Gardens.
Metropolitan Police Buildings—

The maintenance and control, including the collection of rents and dues of the following "Royal Harbours."

Kingstown	-	-	-	-	55 Geo. 3, c. 191.
					56 Geo. 3, c. 62.
					1 Geo. 4, c. 69.
					6 & 7 Will. 4, c. 117.
					1 & 2 Vict. c. 36.
					28 & 29 Vict. c. 67.
Howth	-	-	-	-	6 & 7 Will. 4, c. 35.
Donaghadee	-	-	-	-	1 Geo. 4, c. 113.
Dunmore	-	-	-	-	58 Geo. 3, c. 72.

The management and all other duties connected with the "Phoenix Park" Act, 23 & 24 Vict. c. 42; 14 & 15 Vict. c. 42.

The supply of "coal and firewood," to nearly the whole of the Public Departments in Dublin.

The Acts for regulating the "Fisheries" of Ireland.

5 & 6 Vict. c. 106.	13 & 14 Vict. c. 88.
7 & 8 Vict. c. 108.	29 & 30 Vict. c. 88.
8 & 9 Vict. c. 108.	29 & 30 Vict. c. 97.
11 & 12 Vict. c. 92.	

Regulation of the sea and coast fisheries, holding public inquiries on applications made as to trawling, trammel net and oyster fisheries, making bye-laws, inspecting sites for oyster beds, granting licenses, correspondence, &c., *see* Report for 1865.

“FISHERY PIERS AND HARBOURS.”

59 Geo. 3, c. 109.	9 Vict. c. 3.
5 Geo. 4, c. 64.	10 & 11 Vict. c. 75.
11 Geo. 4, and 1 Will. 4, c. 54.	16 & 17 Vict. c. 136.

The Board's duties under these Acts consist in the construction or repairing of piers and small harbours for the encouragement and promotion of the Sea Fisheries of Ireland. Upwards of 100 of these having been constructed and improved under these Acts. The funds are provided partly by a free grant, which in no case is to exceed 5,000 £. or three-fourths of the actual cost of any work, the residue being made up either by local contributions or a loan advanced from the Public Works Loan Fund (or from both these sources), to be repaid by the adjoining district, or charged on the lands of the adjacent proprietors by the final award of the Commissioners on the completion of the work. The piers on completion are handed over to the counties, pursuant to 16 & 17 Vict. c. 136, by which they become public property.

The counties keep them in repair, but the Board fix the amount of tolls to be levied and make bye-laws, and if not kept in good repair, execute the necessary works and recover the cost from the county.

The last grant of 40,000 £. is nearly exhausted.

The Act 29 & 30 Vict. c. 45, passed 28th June 1866, confers additional powers, and gives increased facilities for the erection of “fishery piers and harbours.”

The grants heretofore applied were taken from limited grants charged by Parliament on the Consolidated Fund from time to time; the Board could therefore entertain no application when this special fund was exhausted.

The Act just passed authorizes the Treasury to place any grant for works which may be recommended by the Board on the annual Estimates, and which practically removes all obstructions to any useful works of this class being at once considered and undertaken; the sole additional requirement being that each work shall be brought under the review of Parliament. The Act also increases the grant for any one work from 5,000 £. to 7,500 £., and enables the Board to extend existing piers, provided that no additional grant with previous issues shall exceed 7,500 £., and it continues powers of the Board to make loans in aid of these works.

“REPAIRS OF POST ROADS AND BRIDGES.”

6 & 7 Will. 4, c. 116, s. 61,

And other duties connected with the grand jury system, which prior to 1853 extended to all roads made partly at the public expense, are now confined to those on which Her Majesty's mails are carried, and which have been allowed by the counties to go out of repair.

The Board on application of the Postmaster General, take immediate steps to put any such roads into good repair and certify the expenditure incurred for presentment of the grand juries at next assizes.

Advances for this purposes are obtained from the Consolidated Fund, to which also the sums when recovered from the counties are transferred.

“OTHER ROADS.”

In case of grand juries refusing to present for the repair of “other roads,” on the requisition of 20 cess-payers, the Lord Lieutenant can direct the Board to undertake the repair and certify the expenditure for repayment by the county.

The Lord Lieutenant can direct (in default of the county doing so), the Board to erect a sessions house, at a cost not exceeding 1,000 £., to be repaid by the county.

The Commissioners are empowered to purchase sites for court houses.

On application of grand juries to repair or build bridges between any two counties, the Lord Lieutenant can direct the Board to execute works after due inquiry has been made, each county repaying a moiety of the expense.

No loan by private parties or banks can be made to a grand jury on any presentment, until the work for which the loan is to be advanced has been approved by the Board. In all such cases the county presents a sum to cover any expense the Board incurs in making the requisite inquiry.

Sect. 64.

Sect. 70.

2 & 3 Vict. c. 50.

4 & 5 Will. 4, c. 61.

16 & 17 Vict. c.
136, sec. 2.

"RECEIVERS' ACCOUNTS FOR LOANS."

Pursuant to 47 s., 1 & 2 Will. 4, c. 33.

In default of payment of instalments on account of loans advanced, the Board has power to place a receiver over the rents, tolls, &c. In such cases the Board apply the moneys received, in the first instance, to the repair and maintenance of the work, and the surplus in reduction of interest and principal. Such proceedings further involve the general control and management of the undertakings in all their various details.

Under these powers, possession has been taken of the following—

Limerick Harbour and Docks	-	-	-	{ 4 Geo. 4, c. 94. 4 & 5 Will. 4, c. 84. 10 & 11 Vict., c. 198.
Wellesley Bridge	-	-	-	4 Geo. 4, c. 94.
Galway Harbour	-	-	-	{ 11 Geo. 4, c. 122. 11 Geo. 4, and 1 Will. 4, c. 54. 16 & 17 Vict. c. 207, &c. &c.
Athlunkard Bridge.				

There are numerous other receiverships for recovering of moneys lent for drainage, which are not however of a permanent character.

"INLAND NAVIGATIONS."

Various works of inland navigation were carried out since the commencement of the present century by the Directors General of Inland Navigation and by this Board, in most of which the Board's controlling power has sometimes to be exercised. They include—

The Grand and Royal Canals.
The Lagan Navigation.

In which they have special powers, and "The Four Navigations," executed in connection with the arterial drainage transferred to trustees by 18 & 19 Vict. c. 110, may be repaired by this Board in case trustees neglect to do so under the provisions of the Act 19 & 20 Vict. c. 62.

The following navigations are however under the exclusive control of the Board, including the maintenance of works, and the collection of all rents, tolls, &c.

Miles.

254	The Shannon, including seven piers on the lower Shannon	{ 5 & 6 Will. 4, c. 67. 2 & 3 Vict. c. 61.
13	Boyne	- - - - - { 29 Geo. 3, c. 33. 30 Geo. 3, c. 40.
5	Tyrone	- - - - - 40 Geo. 3, c. 51.
13	Maigue	- - - - - 40 Geo. 3, c. 51.
		6 Geo. 4, c. 193.
		9 Geo. 4, c. 96.
48½	Ulster Canal	- - - - - { 10 Geo. 4, c. 109. 1 & 2 Will. 4, c. 56. 28 & 29 Vict. c. 109.

333½ miles.

"THE RAILWAYS OF IRELAND, &c."

The Board exercise the same powers as the Board of Trade do for English railways in the appointment of arbitrators, on application of the company, and administer the Acts 8 Vict. c. 18, and 14 & 15 Vict. c. 70 (The Railways Act, Ireland, 1851), the 12th section of this last Act providing that all expenses incurred shall be paid by the company.

The provisions of these Acts are also exercised in favour of corporations, Commissioners, or directors of companies, requiring to purchase lands for carrying out various local Acts.

8 Vict. c. 20. The Railway Consolidation Clauses Act, requires that every railway company shall submit plans and sections to enable the Board to decide upon the number and adequacy of the water ways of all bridges, culverts, tunnels, watercourses and other works for the present and prospective drainage of the lands affected thereby. Also as to the adequacy of bridges and works crossing the same.

The company cannot proceed with any of these works until they have obtained the report and certificate of the Board.

“THE TRAMWAYS (IRELAND).”

Act 24 & 25 Vict c. 102.

Inquiries by the Board of Works into the merits of any proposed tramway to be made before any application is made to a grand jury by the promoters.
Promoters lodging a sum to cover expenses.

“MAYNOOTH COLLEGE.”

Act 8 & 9 Vict. c. 25.

By this Act the Board are appointed Commissioners for the repairs and erecting additional buildings, and furnishing same.

The 23 & 24 Vict. c. 104, empowers the trustees to borrow from the Board's loan fund, on the security of the annual grant of 30,000 £., for the purposes of erecting additional buildings, and requires all such advances to be expended by the Board.

“DUBLIN HOSPITALS.”

The Act 9 & 10 Vict. c. 110, for regulating these hospitals, vests certain of them in this Board, and enables the Board to order repairs, &c.

“DISTRICT OR COUNTY LUNATIC ASYLUMS.”

50 Geo. 3, c. 103.

7 Geo. 4, c. 74.

1 & 2 Geo. 4, c. 33.

18 & 19 Vict. c. 109.

7 Geo. 4, c. 14.

The members of this Board are also Commissioners for the general control, superintending and directing the erection, establishment, and regulation of asylums for the lunatic poor, and the legal and finance duties respecting them are performed by the Board's officers.

Six new asylums are now being built, besides many additions to existing asylums.

The amount expended in the year ended 31st March last being 59,949 £.

“THE SEWAGE UTILIZATION ACT, 1865,”

28 & 29 Vict. c. 75, will give the Board a good deal of additional work.

“The Act to encourage the Establishment of Lodging Houses for the Labouring Classes in Ireland” (29 & 30 Vict. c. 44), authorizes the Board to issue on loan to parties described in section 8 for the purposes of the purchase of land or buildings, and the erection, alteration, and adaptation of buildings for the labouring classes, and in providing all conveniences which may be deemed proper in connection with such dwellings.

The Board are to make rules from time to time for the proper administration of the Act both as respects the erection of the buildings and the advances and repayments of the loans, and in case of default, can apply for a receiver.

“Act to provide for the better Maintenance of Works executed under the Drainage Acts, 29 & 30 Vict. c. 49,” authorizes the Board, in case of neglect of the trustees, to undertake the necessary works of repair and maintenance, or to reconstruct bridges, &c., either at the request of one of the proprietors, or on the report of their own inspector.

The money for this purpose to be borrowed from the Board's loan fund, and to be recovered from the proprietors of the district, with interest not exceeding 5 per cent.

In addition to the foregoing, there are frequent references made to the Board, connected with undertakings bearing on the trade and progress of the country, by the Treasury, the Irish Government, and other departments of the State.

(signed) *W. B. Soady*, Accountant.

Office of Public Works, Dublin,
10 September 1866.

SCHEDULE of PUBLIC BUILDINGS, &c. in Charge of the Commissioners of Public Works.

1	Dublin Castle, Offices, &c.
1	Royal Irish Academy.
1	Charitable Bequests Office.
2	Commissariat Office; Inspector of Militia Office.
1	Stationery Office.
1	General Registry Office.
1	Income Tax Office.
1	Special Commissioners of Fisheries Office.
1	"Mermaid," Powder Ship, Pigeon House Fort.
1	King's Inn Offices, Prerogative Court, &c.
1	Four Courts, Courts of Bankruptcy and Insolvency, Record Buildings, Offices, &c.
1	New Metropolitan Police Court.
1	Four Courts, Marshalsea.
1	Custom House, Inland Revenue, Poor Law, Public Works, and other Offices, Dublin.
29	Custom Houses and Stations throughout Ireland.
2	Dock Bridges on the North Wall, Dublin.
1	Irishtown Church.
4	Phoenix Park, Residences of the Lord Lieutenant and of the Chief Under and Private Secretaries.
11	Phoenix Park; Maintenance of Roads, Plantations, Deer Farm, Lodges, Schools, &c.
1	Royal Hospital, Kilmainham.
1	Royal Hibernian Military School, Phoenix Park.
1	Valuation Office, Ely-place.
3	The Queen's Colleges, Belfast, Cork, and Galway.
35	Inland Revenue Buildings throughout Ireland.
153	Coast Guard Buildings.
2	General Post Offices, Dublin and Cork.
1	Constabulary Dépôt Barracks, Phoenix Park.
20	Constabulary Barracks throughout Ireland.
10	District Probate Registry Offices.
1	Store and Yard, City Quay.
	Fish Passes on the River Shannon.
7	National Education Buildings:—Metropolitan Establishments, including Offices, Schools, &c., Marlborough-street, Dublin; Training Establishments, Industrial Schools, Glasnevin, &c.
24	Albert Model Farm, and Model Agricultural Schools throughout Ireland.
17	District Model Schools throughout Ireland.
6	Minor Model Schools throughout Ireland.
518	Ordinary National Schools throughout Ireland.
1	National Gallery of Ireland.
863	TOTAL.

The Board execute repairs, and supply furniture to a large number of other buildings, rented and used as offices for Income Tax, Excise, and Stamps.

APPENDIX (C.)

MEMORANDUM.

BOARD of CONTROL of LUNATIC ASYLUMS, Ireland.

IN 1835, the three Members of which the Board of Works then consisted were appointed by the Lord Lieutenant to be also the Commissioners for the General Control, &c. of Lunatic Asylums in Ireland, pursuant to the Act 1 & 2 Geo. 4, c. 33; and, through all the changes under which the Board subsequently went; some two or three of its members continued to carry out these duties until 1860.

Between 1835 and 1847 this service had a separate account at the Bank, as was then the general practice. On the 1st January 1848 it was incorporated with all the other accounts of the Board of Works, its cash forming an item of the Board's general cash account at the Bank of Ireland; the advantages of this arrangement are obvious; it was only necessary to keep a small balance specially applicable to it, as on any unexpected demand arising the consolidated balance could always be temporarily applied to meet it, the contractor's claims had never to be held over, and as it formed part of a large system the additional labour it threw on the Board's officers was comparatively light.

The vouchers were always submitted to and approved by one of the members of the Board, who was also a member of the Board of Control, but there is no doubt the cheques were often signed by a Commissioner who did not act in that capacity, and no objection was raised to this practice so long as the Board of Control, &c. was wholly composed of members of the Board of Works.

The

The Act 18 & 19 Vict. c. 109, passed in 1855, authorised the Lord Lieutenant to revoke any appointment heretofore made under the Act 2 Geo. 4, c. 33, and to appoint any other persons to be Commissioners for Control, &c., of whom the Chairman of the Board of Works shall be one. This was not acted on until 1860, when a new Board of Control was nominated, composed of the two Commissioners of the Board of Works, and the two Medical Inspectors of Lunatic Asylums, the Chairman of the Board of Works also presiding at the Board of Control.

These four Commissioners act without any additional remuneration.

It was at first intended to create an entire new staff, to be located at the Castle, and on this supposition the moneys remaining with the Board of Works were transferred to the credit of the Board of Control at the Bank.

The Treasury subsequently determined that the accounts and legal business of the new Board should still be entrusted to the Accountant and Solicitor of the Board of Works, and consequently it was only necessary for His Excellency to appoint a secretary and architect who had both previously been in the public service, the former at a salary of 100 *l.* a year, and the latter at 300 *l.*

The total expense of the Board being about 750 *l.* a year, including travelling and incidents, this sum is provided for in Vote 28, Class II., Lunacy Commissions, &c. The salaries are paid at the Pay Office, but the incidents, about 350 *l.*, through the Accountant to the Board.

The other moneys disbursed by the Board are for acquiring sites and for the building, enlarging and furnishing county lunatic asylums. As soon as a work is sanctioned its estimated cost is ascertained, and the amount thereof is authorised by the Lord Lieutenant in Council, pursuant to Act, to be drawn from the Consolidated Fund as a loan against the county, or district composed of two or more counties; the total sum so authorised being drawn out by instalments, according as they are required.

These advances bear no interest and do not become repayable until after the final completion of the building, when the total expenditure is certified by the Board to the Lord Lieutenant, who then directs the amount to be repaid by half-yearly instalments, varying according to the circumstances of the district and the amount to be repaid.

The grand juries present for the principal, and it is finally paid off in a period of 10 or 15 years, to the Paymaster General at Dublin Castle.

The advances which have not yet been brought under repayment, now amount to upwards of 200,000 *l.*, which shows that the duty is an important one, and that any arrangements by which its operations can be facilitated, and its working bank balances limited, would be most desirable.

Both these points could be effectually accomplished by restoring the account to the position it occupied before the year 1860, up to which time, as before stated, it was incorporated with the Board of Works system. The two Boards were then quite as distinct as they are now; the one always acting under the Treasury, the other under the Lord Lieutenant. The Act 18 & 19 Vict. c. 109 (1855), the immediate cause of the change was altogether silent as respecting the accounts.

In the event of this being sanctioned the service would become a separate subdivision in the Board of Works accounts; it would have its own cash payment book, and subsidiary ledger, the principal journal and ledger only recording the aggregate results.

The arrangement would not interfere with the Board of Control as at present constituted, or with its secretary and architect. These officers, and the two Medical Commissioners would continue all the duties they now perform.

It is true the two latter could not sign cheques on the bank, but which, from circumstances, they are now never called on to do.

The advantages derivable from this change would be considerable, and are as follows:

1st. The separation of the systems is in all the daily routine a doubling of the work.

2nd. It would clear two cash accounts at the bank, the general cash and drawing, and enable the account to be worked with a very much smaller balance.

3rd. It would enable the Board to pay contractors' instalments, which are often considerable in amount, without delay, which they cannot always do at present; and—

Lastly. It would follow that the salaries and contingent expenses of the Board of Control, amounting to 750 *l.* could be estimated for in Class II. with the Board of Works Estimates.

Although the Board of Control takes its instructions with reference to the works to be carried out, &c., from the Lord Lieutenant, the means and mode of distributing the moneys arising therefrom ought, it is believed, to be altogether subject to any regulations the Treasury may deem to be requisite in the same way as the moneys for the constabulary of Ireland have always been administered by a Treasury Office, although the force itself is under a department nominated by the Lord Lieutenant.

(signed) *W. B. Soady*,
Accountant to Board of Works, and
Board of Control.

10 October 1866.

APPENDIX (D.)

STATEMENT of ACCOUNT BOOKS in use in the Office of PUBLIC WORKS, *Dublin.*

Heads of Service forming Sub-Division of General Cash Account.	Sub-Division of Services.	Books.	General Observations.
1. Loans - - - -	Advances, Public Works, per 6 & 7 Vict. c. 44. Repayments, Loans, per 57 Geo. 3, c. 34. Repayments, Loans, per 1 & 2 Will, 4, c. 33. Repayments, Loans, per 6 & 7 Vict. c. 44.	No. 1. Sub-Division of Cash Receipts Book. 2. Sub-Division of Cash Payments Book. 3. Register of Loans.	An intermediate class of entries is required for each class of loan, "the Consolidated Fund Account per Act," of which is credited with the advances, and debited with the total re-payments during the month, the contra debit and credit being carried to a corresponding loan account.
2. Arterial Drainage, 5 & 6 Vict. c. 89, &c.	Repayments - - - -	4. Cash Receipts Book (separate) 2. Sub-Division of Cash Payments Book. 5 and 6. Register of Proprietors, containing 2,770 names. 7. Sub-Ledger to Record Recoveries under Districts.	No. 7. The information is collected from the Cash Abstract Book, the total postings being always made to agree with the total of the Cash Payment Book.
3. Labouchere Drainage, 10 Vict. c. 10.	Repayments - - - -	1. Sub-Division of Cash Receipts Book. 2. Sub-Division of Cash Payments. 8. Register of Proprietors, 670 names.	No. 8. The postings are made direct from the cash receipts and payments to the Principal Ledger, where these accounts are recorded, and afterwards read off from the journal entry, which is also made from those books.
4. Land Improvement Loans -	Advances, per 10 Vict. c. 32 - Repayments, per 10 Vict. c. 32 -	9. Advances, Cash Payment Book. 10. Repayments, Cash Receipts Book. 11 to 16. Register of Loans in six divisions.	
5. River Drainage Works - -	- - - - -	1. Sub-Division of Cash Receipts Book. 17. Cash Payment Book. 18 to 20. Sub-Ledgers, three divisions.	
6. Land Improvement Preliminaries.	- - - - -	1. Sub-Division of Cash Receipts Book. 21. Cash Payment Book. 22. Sub-Ledger.	
7. Parliamentary Votes and Grants.	Public Buildings throughout Ireland. Office Salaries and Expenses. Convict Prisons, &c. Central Criminal Lunatic Asylum. Royal Dublin Society. Dunmore Harbour. Howth Harbour. New Record Buildings. Coast-Guard Buildings.	1. Sub-Division of Cash Receipts Book. 23. Cash Payment Book. 24. Cash Abstract Book.	
8. Miscellaneous - - -	Deposit Accounts - - - Railway Arbitrations, &c. Post Roads. Limerick Harbour. Galway Harbour. Metropolitan Police Buildings. Shannon Navigation. Boyne Navigation. Tyrone Navigation. Maigue Navigation. Ulster Canal. Piers and Harbours. Arterial Drainage Deposit Accounts. Phoenix Park Grazing Rents, &c. Maynooth College. Wexford Bridge. Grants, 1 & 2 Will. 4, c. 33. Sundries.	1. Sub-Division of Cash Receipts Book. 25. Cash Payment Book. 26. Abstract of Imprests. 27. Cash Book - - - - 28. Cash Journal. 29. Principal Journal - - 30. Principal Ledger.	The daily totals of receipts and payments under the eight sub-divisions are transferred to these books daily, and to the credit and debit of the intermediate accounts of general receipts and general payments. The gross receipts collected under general receipts and payments are transferred monthly to the credit and debit of the services in the ledger through the journal. This information as regards the first six services is obtained from the Cash Receipts and Cash Payments Books, which are posted in detail in the Sub-Ledgers and Registers and proved with the general results carried to the principal books monthly.

APPENDIX (E).

PROPOSED Form and Arrangement of Estimates (based on the particulars of the Estimate for Public Buildings, Ireland, 1866-7).

PUBLIC BUILDINGS, IRELAND.

AN ESTIMATE of the Expense of the Erection, Repair, and Maintenance of Public Buildings, &c., in Ireland, by the Commissioners of Public Works in Ireland, for the Year ending 31 March 186 .

Pounds.

Sub-heads under which this Vote will be accounted for.

	186 .	186 .	Increase.	Decrease.
	£.	£.	£.	£.
(A.)—New Works - - - - -				
(B.)—Maintenance and Repairs, &c. - - -				
(C.)—Rents - - - - -				
(D.)—Rates, Taxes, and Insurance - - -				
(E.)—Furniture and Fittings - - - - -				
(F.)—Fuel and Light - - - - -				
(G.)—Incidental Expenses - - - - -				
(H.)—Phoenix Park - - - - -				
TOTAL - - - £.				

Net - - - £.

(A.)—NEW WORKS.

	TOTAL Estimate.	Already Voted.	Vote Required for 186 .	Voted in 186 .
	£.	£.	£.	£.
NAVAL AND MILITARY BUILDINGS:				
Coast Guard Stations—				
Royal Hospital, Kilmainham: New Stables -				
CIVIL AND OTHER BUILDINGS:				
Constabulary Buildings—				
Purchase and Alteration of Premises for Barracks at Limerick - - - - -				
Metropolitan Police: New Central Police Court -				
Four Courts: New Court of Bankruptcy and Insolvency - - - - -				
National Education Buildings:				
Queen's Colleges—				
Belfast - - - - -				
Cork - - - - -				
(&c., &c., arranged in the order of Classes I. to VII., in which the other expenses of the respective Departments are provided for).				
TOTAL - - - £.				

(B.), (C.), (D.), (E.)—MAINTENANCE and REPAIRS; RENTS, RATES, TAXES, &c.;
and FURNITURE and FITTINGS.

	(B.) Maintenance and Repairs, &c.	(C.) Rents.	(D.) Rates, Taxes, and Insurance.	(E.) Furniture and Fittings.	Total for 186 .	Voted in 186 .
	£.	£.	£.	£.	£.	£.
NAVAL AND MILITARY BUILDINGS.						
Coast Guard Stations - -						
Royal Hospital, Kilmainham -						
Royal Hibernian Military School						
REVENUE DEPARTMENTS.						
Customs and Inland Revenue buildings - - - -						
Post Office buildings - - -						
OTHER CIVIL DEPARTMENTS.						
Dublin Castle - - - -						
Phoenix Park Residences - -						
Law Courts and Offices, including Probate Offices - - - -						
Metropolitan Police Offices and Barracks - - - -						
Constabulary Dépôt (Phoenix Park) and Barracks - - -						
Convict Prisons, Ireland - -						
Dundrum Criminal Lunatic Asylum - - - -						
National Education Buildings -						
Royal Dublin Society - - -						
National Gallery of Ireland -						
Royal Irish Academy - - -						
Queen's Colleges (Belfast, Cork, and Galway) - - - -						
Sundry public offices, not other- wise classed - - - -						
TOTALS - - - £.						

	186 .	186 .
(F.)—FUEL AND LIGHT : Supply of coals and firewood for the various public depart- ments - - - - - £.		
(G.)—INCIDENTAL EXPENSES : Allowance to three overseers employed on Dublin buildings Incidents of public buildings; winding clocks, sweeping chimneys, &c. - - - - - £.		
(H.)—PHENIX PARK : New plantations, promenade grounds, &c. - - - Allowances, maintenance of roads, gate lodges, deer farm, people's garden, &c. - - - - - £.		

[SEPARATE ESTIMATE.]

HARBOURS, FISHERY PIERS, AND NAVIGATIONS (IRELAND).

AN ESTIMATE of the Sum that will be required to defray the Charges which will come in course of Payment in the Year ending 31st March 18 , for Harbours, Fishery Piers, and Inland Navigations (Ireland).

Pounds.

SUB-HEADS under which this Vote will be Accounted for:—

	186 .	186 .	Increase.	Decrease.
	£.	£.	£.	£.
(A.)—Harbours - - - - -				
(B.)—Fishery Piers (per Act 29 & 30 Vict. c. 45.)				
(C.)—Inland Navigations - - - - -				
TOTAL - - - £.				
Net - - - £.				

(A.)—HARBOURS.

	186 .	186 .
	£.	£.
Kingstown Harbour:—New Wharf { Total Estimate £. Already Voted -		
Repair and Maintenance of Works, Cost of Establishment, Mooring Buoys, &c. &c. &c. - - -		
Donaghadee Harbour:—Salary of Harbour Master (£.) Repairs of Wharf, &c. - - -		
Howth Harbour:—Erecting Curing Sheds - - - - -		
TOTAL - - - £.		

(B.)—FISHERY PIERS (29 & 30 Vict. c. 45).

	186 .	186 .
	£.	£.
TOTAL - - - £.		

(C.)—INLAND NAVIGATIONS.

Maigue Navigation:—Repairs to Works - - - - -		
Shannon Navigation:—Repairs to Works - - - - -		
Tyrone Navigation:—Repairs to Works - - - - -		
TOTAL - - - £.		

— No. 6. —

COPY of TREASURY MINUTE of 4th October 1866 directing Mr. *W. G. Anderson* and Mr. *C. Vine* to Report upon the Accounts of the Queen's and Lord Treasurer's Remembrancer in *Scotland*.

TRANSMIT to the Queen's and Lord Treasurer's Remembrancer, N. B., a copy of the Minute of this Board, dated 22nd June last, nominating Mr. Anderson and Mr. Vine to be a committee for devising the plans of account books, &c., required in pursuance of the Exchequer and Audit Departments Act of the last Session. Transmit also a copy of the Act, and acquaint him that under My Lords' direction, Mr. Anderson and Mr. Vine have proceeded to Edinburgh for the purpose described in the 23rd Section of the Act, and that their Lordships desire that he will afford to those gentlemen such aid as they may require to enable them to execute the duty which has been entrusted to them.

— No. 7. —

REPORT on the DUTIES of the Office of the QUEEN'S and LORD TREASURERS' REMEMBRANCER in *Scotland*.

15,794/66.

29 & 30 V., c. 39.

By their Lordships' Minute of the 4th October 1866, we were authorized to proceed to Edinburgh for the purpose of conducting part of the preliminary investigations which are necessary to enable us to perform the duties intrusted to us by their Lordships' Minute of the 22nd June 1866, issued under the provisions of 23rd Section of the Exchequer and Audit Departments Act of last Session. We accordingly proceeded to Edinburgh on the 2nd October last, and during our stay of three weeks in that city we visited the various offices in which the expenditure of the Votes for Civil Services in Scotland is conducted. The information which we obtained in regard to the appropriation of the Parliamentary Grants, which was the chief object of our inquiry, will be submitted to their Lordships in a future Report. The object of the present Report is to call attention to the duties of the Pay Department under the Queen's and Lord Treasurer's Remembrancer in Scotland, and to suggest such changes in the mode of conducting the duties of making the public payments and of keeping the accounts of the department as appear to us to be necessary, not only in connection with the duties which may devolve upon the Queen's and Lord Treasurer's Remembrancer, under the Exchequer and Audit Departments Act, but also to place the Pay Department in Scotland upon the same improved system applied to the corresponding departments in London and Dublin.

The duties of the Queen's and Lord Treasurer's Remembrancer's Department, so far as they relate to the receipt and payment of money, are similar to those of the pay offices in London and Dublin; and it appears to us desirable that the checks established for the security of the public money in these two offices, and the improved mode of conducting the public payments and of keeping the accounts thereof, should be extended, with as little variation as possible, to the Pay Department in Edinburgh, in which the system is not only wanting in uniformity, but is, in other respects, objectionable.

The account of the Queen's and Lord Treasurer's Remembrancer is kept in successive years at one of the following six banks :—

The Royal Bank	-	-	-	-	-	from 1 April 1867
The Bank of Scotland	-	-	-	-	-	" " 1868
The British Linen Company	-	-	-	-	-	" " 1869
The Union Bank	-	-	-	-	-	" " 1870
The Commercial Bank	-	-	-	-	-	" " 1871
The National Bank	-	-	-	-	-	" " 1872

A similar arrangement exists with respect to the bank accounts of the Customs and Inland Revenue Departments. The Post Office, however, employ the Royal Bank, and the Office of Woods, &c., the "Union Bank" permanently.

This annual change of banks is no doubt attended with inconvenience, both to the claimants and to the office; it is an arrangement in which the interests of the banks, and not the public convenience, appear to have been consulted :

as

as however a change in the present regulations would affect those interests, not only as regards the loss of the public balances, but also as regards the issue of their notes, we do not recommend any immediate change; but if an opportunity should hereafter arise, of amending the present regulations, whether by a division of the public balances among the banks permanently, or otherwise, we recommend that the account of the Queen's and Lord Treasurer's Remembrancer should be permanently kept at the Union Bank, which is contiguous to his office, and which has moreover more branches than the others.

The money at the credit of the Queen's and Lord Treasurer's Remembrancer, at the banks, is kept upon 31 cash accounts, and separate cheques are drawn upon each of those accounts according to the services to which the payments relate. This division of cash at the banks would be objectionable, even if it represented accurately (which it does not) the balances applicable to the separate Votes of Parliament. All accounts intended to carry out the official classification of the receipts and payments of the accountant, should be kept in his own books. The separation of the cash at the banks only tends to increase the balances at the disposal of the accountant, it lessens the security of the public, and gives unnecessary trouble to the banks without saving any to the accountant. We therefore recommend that the Queen's and Lord Treasurer's Remembrancer should open only two accounts at the banks, and that these accounts should bear the same titles as those opened at the Bank of Ireland by the Paymaster General; viz.—

1. A Supply Account.

2. A Drawing Account.

On the 1st April next, the Queen's and Lord Treasurer's Remembrancer should transfer all his public balances to the "Supply Account;" all subsequent issues to him by the Paymaster General, and all other moneys received by him should be placed to the same account; and it should be operated upon solely by writes-off, or transfers, to the "Drawing Account." This account should be opened in the name of the Queen's and Lord Treasurer's Remembrancer, who should sign all "writes-off" for transfers to the "Drawing Account." To provide for carrying on the payments during his absence, he should grant a deputation to his chief clerk to transfer to the "Drawing Account" the sums required, daily or otherwise, to provide for the payment of the cheques to be drawn, as hereinafter mentioned, on that account. It should be distinctly understood by the banks that no cheque or draft is to be directly payable from the "Supply Account." The bulk of the public balance will thus remain secured on an account which cannot be drawn upon.

The "Drawing Account" should also be opened in the name of the Queen's and Lord Treasurer's Remembrancer; this account should be supplied with funds, as already stated, by transfers, or "writes-off," from the "Supply Account." No other sums should be placed to the credit of that account. All the payments of the Queen's and Lord Treasurer's Remembrancer, whether by cheques or by accepted bills, should be made from this account.

We recommend that the cheques, drafts, or accepted bills upon the "Drawing Account" should be signed by one of the senior clerks, by virtue of a deputation to be granted by the Queen's and Lord Treasurer's Remembrancer; but that such orders should not be payable by the banks without the counter-signature of another clerk to be appointed to that duty by the Queen's and Lord Treasurer's Remembrancer. To provide for absence, two clerks should be empowered to sign drafts, and two to countersign them. The business of the banks should be confined to the payment of the drafts, within the limit of the balance upon the "Drawing Account." The paid drafts and the pass-book should be sent by the bank daily to the Queen's and Lord Treasurer's Remembrancer, in order that the drafts may be marked off as paid in the book to be used for the registry of the drafts when issued. No draft should be signed or countersigned until the person entitled to it appears at the pay table to claim it.

This mode of making the payments will remedy a great defect in the present practice of the office. In order to expedite the business of payment, and to avoid an inconvenient crowd in the office, it is now usual to prepare and to

affix one of the requisite signatures to the drafts for the quarterly payments, in anticipation of the time of payment, and before the claimants appear at the office; and in case of the absence of those who are now authorized to sign orders on the banks, from illness or other cause, an equally objectionable practice prevails. Such defects will be removed by the regulations suggested above. It should, of course, be understood that those who may be empowered to sign "Writes Off," from the "Supply Account," should be precluded from signing drafts on the "Drawing Account."

Payments in cash. It may be convenient to keep a limited amount of cash in the office for the purpose of paying small claims, and claims of aged or infirm claimants. The amount of this "Office Cash" should be determined by the Queen's and Lord Treasurer's Remembrancer, according to the requirements of the public service at particular periods of the quarter.

The mode in which these cash payments should be regulated is as follows:—

A standing imprest should be made to the cashier or clerk who may be charged with the cash payments. The clerks who examine the vouchers before payment is ordered, should stamp the voucher for payment in cash. After the close of the day's payments a cheque should be drawn on the "Drawing Account" to reimburse the amount of the day's cash payments to the cashier; by this arrangement the cheques of the day will represent all the payments of the day, and the cashier's balance will be restored to the full amount of his standing imprest.

Payments by cheques or drafts. The payments by cheques or drafts should be regulated as follows:—

Cheques should be drawn for the net sums payable to the claimants; and the banks should not be charged with the duty of collecting the income tax.

The banks will of course supply cheque books according to the form in use for their other clients; but it will be necessary to add the title of the account upon which the cheques will be drawn (*i. e.*, Drawing Account of the Queen's and Lord Treasurer's Remembrancer), by means of a stamp.

As the claimants will sign receipts for the payments, and thus complete the vouchers before the cheques are drawn, they should be drawn payable "to bearer."

Cheque Register. After the cheques have been entered in the Cheque Register, the vouchers, accompanied by a statement of the total sum which they represent, may at convenient intervals during the day, or at the close of the day when the payments are not numerous, be sent to the book-keeper for entry in the "Detail Book of Payments."

The book-keeper, before entering the vouchers, should check and sign the paymaster's statement of the amount, and return the same to him.

The payments thus entered in the Detail Book, in consecutive order, should then be posted therefrom into the "Abstract Book," under the account of the vote or other account to which they may relate.

Abstract book. An account should be opened in this "Abstract Book" for every service or vote for which money may be received or paid. The separate vote accounts should be credited with the sums remitted to the Queen's and Lord Treasurer's Remembrancer by the Paymaster General, and should be debited with the payments from the Detail Book of Payments. The receipts may be posted from the banker's pass-book, adding such explanations to the postings as may be necessary.

At the end of the month the totals of the postings, under each account in the Abstract Book, should be abstracted, and the general total checked by the cash account. The separate totals under each account should then be posted in the ledger, which will contain a separate debtor and creditor account for every vote and service for which the Queen's and Lord Treasurer's Remembrancer may receive or pay money.

The books to be kept by the Queen's and Lord Treasurer's Remembrancer for the record of his payments, will be as follows:

- 1st. Register of Cheques (dates, names, and sums only).
- 2nd. Ditto - of Cash Payments (ditto).
- 3rd. Detail Book of Payments (full explanation of same).
- 4th. Abstract Book (same classified).
- 5th. Ledger (monthly results in debtor and creditor form).

The monthly cash account for audit can be prepared from these books, in such form as the Comptroller and Auditor General may require.

We have prepared forms of these books, for the guidance of the Queen's and Lord Treasurer's Remembrancer, and we strongly recommend that a clerk from the Paymaster General's Office, acquainted with the system of payment and account in operation in that office, may be sent to the Queen's and Lord Treasurer's Remembrancer for a month or longer, if necessary, to assist in the introduction of the new system of payment and account.

We beg to add a few words on the subject of the establishment of the Queen's and Lord Treasurer's Remembrancer's Office. So long as the present very efficient officer has charge of the department, we think it may be advisable to continue it as a separate office; but whenever he may retire, we think that an inquiry should be instituted with a view to ascertain whether it may not be advantageously consolidated with the Paymaster General's Office, and be considered a branch of that department, on the same footing as the pay office in Dublin. In the meantime, we submit that the scale of salaries for the clerks should be assimilated. The salaries of the clerks in the pay branch in Dublin were fixed according to the scale of the London establishment, on the revision of that office in 1860-61; and as the duties of the pay office in Edinburgh are fully as important as those of the Dublin branch, and in some respects more so, we submit that the scale of salaries should be the same. The present salaries in Edinburgh are as follows:—

Chief clerk, 500 *l.*, by 10 *l.* to 550 *l.*
 Second clerk, 400 *l.*, by 10 *l.* to 450 *l.*
 Third clerk, 230 *l.*, by 10 *l.* to 380 *l.*
 Fourth and fifth clerk, 160 *l.*, by 10 *l.* to 220 *l.*
 Sixth to ninth clerk, 80 *l.*, by 10 *l.* to 150 *l.*

By Treasury Letter,
 dated 22 Dec. 1866.

The following will be the scale, if settled upon the model of the London and Dublin Branches:

One first class clerk, second section, 520 *l.*, by 20 *l.* to 650 *l.*
 Two second class, 315 *l.*, by 15 *l.* to 500 *l.*
 Six third class, 100 *l.*, by 10 *l.* to 300 *l.*

The salaries provided in the Estimates for 1866-67, for these clerks, amounted to 2,379 *l.* The amount for 1867-68, according to the above scale, would be about 2,320 *l.*, if it should be allowed to take effect from the 1st April next; but as the third clerk (who was at his maximum salary) has died during the past year, the provision in the Estimates for 1867-68, for his successor, according to the old scale, shows a diminution.

There appears to be a strong reason for increasing the salary of the chief clerk; his service from the date of his first appointment to the King's Remembrancer's Office, is more than 40 years; he acts for the Queen's and Lord Treasurer's Remembrancer during his absence, and the disproportion between their salaries of 1,250 *l.* and 550 *l.*, is much greater than that which exists between the first and second positions in either of the other two offices.

The salaries of the two messengers may also be properly revised, so as to place them on a scale similar to that fixed for the messengers in the other two money offices; the salaries of the two messengers in the Queen's and Lord Treasurer's Remembrancer's Office are 60 *l.* per annum. We submit that they should be fixed from the 1st April 1867, at 80 *l.*, rising 2 *l.* 10 *s.* annually, to 90 *l.* This is the lowest of the three classes fixed for the London and Dublin offices.

To avoid extending inconveniently the length of this Report, we have appended the following explanatory papers, viz.:—

- (A.)—Description of the present duties of the Queen's and Lord Treasurer's Remembrancer's Office, p. 48.
- (B.)—Memorandum respecting the examination of the accounts for pay and clothing of County and Borough police, p. 52.
- (C.)—Statement of names, salaries, &c., of the clerks in the Queen's and Lord Treasurer's Remembrancer's Office, p. 53.
- (D.)—Proposed scale of salaries, p. 54.

(signed) *W. G. Anderson.*
Charles Vine.

Treasury, 15 March 1867.

APPENDICES to the foregoing REPORT.

	PAGE
(A.)—Duties of the Queen's and Lord Treasurer's Remembrancer in Scotland - - -	48
(B.)—Memorandum respecting the examination of the Accounts for Pay and Clothing of the Police in the Counties and Boroughs of Scotland - - -	52
(C.)—Statement of the Names, Salaries, &c., of the Clerks in the Queen's and Lord Treasurer's Remembrancer's Office - - -	53
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APPENDIX (A.)

DUTIES of the Office of the QUEEN'S and LORD TREASURER'S Remembrancer in Scotland.

Court of Exchequer before 1833.

PREVIOUS to the year 1833, the judicial and ministerial duties of the Court of Exchequer in Scotland were discharged by a Chief Baron and three other barons.

Transfer of duties to Commissioners of Woods in 1832.

By the Act 2 & 3 Will. 4, c. 112, the ministerial powers of the Barons of the Exchequer connected with the hereditary land revenues of the Crown in Scotland ceased, and the management of these revenues was placed under the control of the Commissioners of the land revenues, and by 3 Will. 4, c. 13, and 5 & 6 Will. 4, c. 58, the other ministerial powers and duties of the barons were vested in the Lords Commissioners of Her Majesty's Treasury.

Transfer of powers to Treasury in 1833 and 1835.

Under the provisions of the Acts 2 Will. 4, c. 54; 5 & 6 Will. 4, c. 46; 1 Vict. c. 65, and 2 & 3 Vict. c. 36, no vacancies on the bench of the Court of Exchequer arising from the death or resignation of any of the barons were filled up, and finally the whole judicial duties of the Court of Exchequer were transferred to certain of the judges of the Court of Session, who now execute the same without any charge beyond their ordinary salaries, except an annual allowance of 50 *l.* to the clerk of the judge in Exchequer causes.

Duties of Court of Exchequer transferred to Court of Session.

By the Act 4 Will. 4, c. 16, the office of the Recorder of the Great Roll, or Clerk of the Pipe, was abolished, and the powers and authorities vested in that officer were transferred to and vested in the Lord Treasurer's Remembrancer from and after 5th January 1835, and all public accounts, records, and other documents ordained to be delivered over and placed under the custody of the Lord Treasurer's Remembrancer.

Office of Recorder of Great Roll, or Clerk of the Pipe, vested in Lord Treasurer's Remembrancer, from 5 January 1835.

The process of the Pipe was abolished by the Act 19 & 20 Vict. c. 56, constituting the Court of Session the Court of Exchequer in Scotland, and the more troublesome and expensive procedure stated in the 13th section of the Act was established in lieu of that process. By the new procedure it is necessary that the Remembrancer should lodge with clerk of the Lord Ordinary of the Court of Session, after paying the fee fund dues thereon, a certificate in each case of outstanding fines and forfeitures, upon which certificate a decree is pronounced by the Lord Ordinary for the recovery of the debt.

By Act 3 & 4 Will. 4, c. 13, and Treasury Minute, 21-5-33, offices of Receiver General, and of Paymaster of Civil Establishment, otherwise provided for.

By Treasury Minute, dated 21st May 1833, the office of Receiver General and Paymaster of the Civil Establishment in Scotland was, under the provisions of the Act 3 Will. 4, c. 13, abolished, and the duties connected with the payment of the Civil Establishment transferred to the Auditor of Exchequer and the King's Remembrancer, the duties of the Receiver General in relation to the hereditary revenues of the Crown being otherwise provided for.

Office of Almoner abolished in 1835.

By Treasury Letter of 4th April 1835, the office of Almoner was also abolished, and the duties transferred to the King's Remembrancer.

By Act 3 & 4 Will. 4, c. 13, and Treasury Minute of 26-8-36, offices of King's Remembrancer and Lord Treasurer's Remembrancer united, and an Establishment of three clerks allowed.

By Treasury Minute, dated 26th August 1836, the offices of the King's Remembrancer and of Lord Treasurer's Remembrancer in the Court of Exchequer in Scotland were, under the provisions of the Act 3 & 4 Will. 4, c. 13, united, and the person at the head of the conjoined office, who was to be styled the "King's and Lord Treasurer's Remembrancer," was vested with the whole powers and authorities which, by law or custom, were exercised in each of the separate offices; and he was to be assisted in the discharge of his duties by an establishment consisting of three clerks.

Offices of Solicitor and of Marshal abolished in 1837.

By Treasury Letter of 30th December 1837, the offices of Solicitor and of Marshal of Exchequer were abolished. Of the former of these offices most of the duties had been taken away and placed in other hands by the transference of the hereditary revenues of the Crown to the Commissioners of the Land Revenues, and such of the duties as remained merged in those of the consolidated office of Queen's and Lord Treasurer's Remembrancer.

Duties of Auditor of the Exchequer in Scotland transferred to Queen's and Lord Treasurer's Remembrancer in 1848.

By Treasury Minute of 3rd November 1848, the duties of the office of Auditor of the Exchequer in Scotland were, on the death of the Honourable George Murray, the principal auditor, transferred to the Queen's and Lord Treasurer's Remembrancer from the 1st of December 1848, and in consequence of the great increase of the business of the department by this important addition, it became necessary to authorize a new establishment of officers for the discharge of the duties.

All estates falling to the Crown by means of bastardy and *ultima hæres*, and of escheat, are attended to and recovered by the Queen's and Lord Treasurer's Remembrancer, who

gives

gives directions for the safe custody of the moneys and for the management of the estates, when consisting of heritable property, during the competitions of parties for gifts, which in almost every instance occur. When such competitions are going on, he receives the papers prepared by the different competitors, allows alternate inspection of them to the agents of the parties, and at the proper time transmits the whole, along with a report on the state of each case for the consideration of the Lords Commissioners of Her Majesty's Treasury. On receiving their Lordships' directions as to the disposal of the estates, he frames a warrant for Her Majesty's signature, giving effect to these directions, which he transmits to the Treasury, and he afterwards prepares the necessary bonds to be granted by the donees and their sureties, to free and relieve the Crown of all claims regarding the estates, and to fulfil the other conditions under which the gifts are granted. He then delivers over to the donees all the funds, documents of debt, and titles in his possession, on payment of the established rates of deduction, and the fees.

The Queen's and Lord Treasurer's Remembrancer discharges the duties formerly belonging to the office of Almoner, which consists of reporting to the Treasury, half-yearly, the state of the roll of Her Majesty's charities and bounties, of filling up vacancies according to their Lordships' directions, and of distributing the money, 2,000 £, annually voted by Parliament, in small sums, quarterly, to the persons on the roll, the number of whom at present is 244.

Her Majesty's
Charities, &c.

All presentations to the ministers of parochial churches in Scotland, the patronage of which belongs to the Crown, and all presentations to the Parliamentary churches in the highlands and islands, are transmitted from the Home Department to the Queen's and Lord Treasurer's Remembrancer, by whom they are examined and noted in a book kept for the purpose, and they require to be docketed by him before being passed through the Privy Seal.

Church Presentations.

The Remembrancer investigates the claims of all officers for compensation for loss of emoluments under the provisions of Acts of Parliament, and reports thereon to the Lords Commissioners of the Treasury, and afterwards prepares the warrants granting the compensations. In some instances the loss is of a fluctuating nature, and requires an annual accounting. He also reports to the Treasury upon all applications from the officers of the courts of law and others entitled to superannuation allowances on retiring from office, and all warrants having reference to those duties are recorded in his department.

Claims for loss of
Emoluments.

Superannuations, law
courts.

All commissions to judges, sheriffs, officers of the courts of law, and officers of the Crown, and others receiving salaries from the public, together with all warrants for pensions, and all orders for the payment of money, and other communications from that Board, are recorded in books kept for that purpose.

Commissions,
warrants, &c.

The Remembrancer adjusts, and makes up annually in detail, the estimates of the moneys required for defraying the salaries, allowances, and other charges in the public service which fall to be voted by Parliament. He prepares and transmits to the Treasury the quarterly schedules of all moneys payable for salaries, pensions, &c. He also transmits half-yearly accounts of the moneys payable for augmented stipends to parochial clergymen under the Acts 50 Geo. 3, c. 84, & 5 Geo. 4, c. 72, for payment of the ministers of the Government churches in the highlands and islands, under the Act 5 Geo. 4, c. 90, and for endowments to schoolmasters under the Act 1 & 2 Vict., c. 87. He examines the accounts

Annual estimates of
Civil Services.

Quarterly schedules of
charges payable.

of the Keeper of the General Register of Hornings and Inhibitions, of the Deputy Keeper of the Great Seal, of the Director of Chancery, of the Keeper of the General and Particular Register of Sasines, Reversions, &c., of the Keeper of the Signet, of the Lord Clerk Register, of the Commissary Clerk of Edinburgh, of the Clerk to the Admission of Notaries, of the Superintendent of the Court House Buildings, of the Bible Board, of the Warden of the Regalia, of the Professor of Natural History at Edinburgh for the College Museum, of the Grant to the Trustees of the Rents and Revenues of the Bishopric of Dunkeld, of the Registrar of Friendly Societies, of the Fee Fund of the Office of the Accountant of the Court of Session for auditing Accounts of Judicial Factors, established by the Act 12 & 13 Vict., c. 51, and of the Searchers in the General Register House; also the Accounts of the Presenter of Signatures, Registrar General of Births, &c., Bill Chamber, Clerk of Justiciary, Accountant in Bankruptcy, and Registrar of Deeds.

Accounts of Registrar of Hornings, &c.

" Deputy Keeper of Great Seal.

" Director of Chancery.

" Keeper of Register of Sasines, &c.

" Keeper of the Signet.

" Lord Clerk Registrar.

" Commissary Clerk of Edinburgh.

" Clerk to Admission of Notaries.

" Superintendent of Court House Buildings.

" Bible Board.

" Warden of the Regalia.

" Professor of Natural History.

" Rents, &c., of Bishopric of Dunkeld.

" Registrar of Friendly Societies.

" Fee Fund of the Office of Accountant General,

" Court of Session.

" Searchers in General Register House.

" Presenter of Signatures.

" Registrar General of Births, &c.

" Bill Chamber.

" Clerk of Justiciary.

" Accountant in Bankruptcy.

" Registrar of Deeds.

The custody of all moneys paid in pursuance of the Standing Orders of either House of Parliament by subscribers to works or undertakings in Scotland is given by the Acts 1 & 2 Vict., c. 117, and 9 Vict., c. 20, to the Queen's and Lord Treasurer's Remembrancer, who issues the necessary evidence of the deposits, and the money is afterwards repaid to the depositors by an order of the Judges of the Court of Session, officiating in Exchequer, on production of the necessary certificates.

Railway deposits, &c.

Declarations as to residence in their counties by the sheriffs and sheriffs' substitute in Scotland, certified by the sheriffs with reference to the provisions of the Act 1 & 2 Vict., c. 119, are annually transmitted to the Queen's and Lord Treasurer's Remembrancer, who reports to the Treasury on the subject, and in cases of failure to lodge such declarations, their Lordships direct the payments of the salaries to be stopped until a satisfactory explanation shall be given.

Sheriffs' Declarations.

Accounts of Commissioners of Supply.

Under the Act 2 & 3 Vict. c. 65, copies of the accounts of the revenue and expenditure of the Commissioners of Supply of Counties for the purposes of that Act, are annually transmitted to and preserved in the Department of the Queen's and Lord Treasurer's Remembrancer.

Sheriffs' and Stewards' Accounts.

The accounts of the sheriffs and stewards of Scotland are audited and passed by the Remembrancer. This is one of the most important and laborious duties connected with his office. The accounts consist chiefly of the expenses of investigating crime, and of trying criminals in the courts of justiciary, and in the sheriff courts of Scotland, both with and without juries; and the expenses of investigating cases of sudden and suspicious death, where the proceedings are reported to the Crown counsel; and they embrace the claims of procurators fiscal, sheriff clerks, medical and other professional men, criminal officers, payments to witnesses in precognitions and trials, and a great variety of incidental expenses incurred in travelling and otherwise.

In these accounts are included the expense of transmitting, under the Secretary of State's warrants, all convicts in Scotland to the different penitentiaries in England, and to the penitentiary at Perth, and also the expenses of publishing all royal proclamations, of ascertaining the fair prices of grain and meal in those counties where feu duties in grain are payable by vassals of the Crown, of holding small debt circuit courts in so far as the expenses of such courts are not covered by salaries; of holding registration and appeal courts under the Act 2 & 3 Wm. 4, c. 65, in so far as not covered by salaries, and of elections of Members of Parliament.

Imprests to Sheriffs.

By authority from the Treasury, the sheriffs are allowed imprests of money from time to time to reimburse the advances made by their procurators fiscal and clerks in the discharge of their duties, and to pay the expenses of witnesses attending trials in the circuit courts of justiciary, and part of the accounts of criminal officers employed in apprehending accused parties, citing juries and witnesses, escorting convicts, &c. These imprests are paid by the Remembrancer by drafts on the criminal law account at the bank, on production of certificates from the sheriffs, or their substitutes, that the charges are proper; and the imprests are all brought into charge against the sheriffs in their accounts, with all fines imposed on, and recovered from parties tried by them, or their substitutes, for criminal offences; sworn statements of such fines being transmitted from each sheriff court to the Remembrancer for this purpose. When the accounts of each sheriffdom have been examined, an opportunity is afforded to every person concerned to give explanations either personally or in writing as to any apparently objectionable charges in his account, and most of the claimants come to the Exchequer for this purpose. The accounts are thus finally adjusted, and an abstract in charge and discharge, and showing the surplusage due, is entered in a book, a certified copy of which abstract is transmitted to each of the sheriffs who draws the surplusage, and accounts to the different parties for the sums set opposite their names in the abstract, after deducting the imprests previously paid to them. Another certified copy of each abstract, showing the amount of the claims as rendered, and the sums struck off and allowed on each, is transmitted along with the sheriff's receipt to the Commissioners for auditing the Public Accounts, and a general abstract of the whole of the sheriff's accounts made up in columns, is transmitted by the Remembrancer to the Treasury annually.

Accounts of Crown Agent.

The accounts of the Crown Agent in Scotland, which are intimately connected with those of the sheriffs, are also examined by the Queen's and Lord Treasurer's Remembrancer. Since the audit of these accounts was transferred to the Queen's and Lord Treasurer's Remembrancer by the Treasury letter of 26th December 1838, a considerable saving to the public has been annually effected.

Accounts of Local Prison Boards.

The accounts of the various local prison boards for the maintenance of convicted prisoners in Scotland, are examined by the Queen's and Lord Treasurer's Remembrancer, who reports half-yearly to the Treasury the sums due to the respective Boards, in order that directions may be issued for the payments.

Fines, forfeitures, &c.

The fines and forfeitures of the justiciary courts, court of session, and jury court, and the fines imposed on absent jurors and witnesses, and the penalties of bail, and other bonds forfeited in the sheriff courts, are recovered by the Remembrancer. He obtains returns of all such fines and forfeitures from the clerks of the different courts, and enters the whole in books kept for the purpose. When the parties fail to pay, the fines and penalties incurred by them are recovered under a process of the Court of Session.

Remission, &c. of fines.

He likewise reports to the Treasury from time to time on applications from parties to be relieved of fines and penalties, and is guided by their lordships' directions as to their remission or mitigation.

Average prices of grain.

The Remembrancer obtains extracts of the fair prices of grain and other produce struck in the different counties in Scotland, from which he prepares what are termed the "Exchequer fairs," for each county, which is done by making certain abatements called "Queen's Ease," from the county prices according to long-established usage, and after entering the same in a book, he transmits annually a certified copy of the whole, giving the county as well as the Exchequer prices, to the Commissioners of Her Majesty's Woods, &c., to enable the receivers appointed by them to regulate their charge against the vassals of the Crown. He also furnishes extracts of the fairs to all individuals applying for the same.

Duties payable to the Prince of Scotland.

By the Crown Charters Act, 11 & 12 Vict. c. 51, the Queen's and Lord Treasurer's Remembrancer, as Auditor of Exchequer, is required to aid the Presenter of Signatures in ascertaining and fixing the amount of composition, non-entry, and duplication duties payable

payable to Her Majesty or the Prince of Scotland, on the passing of charters and precepts in favour of their vassals.

The Remembrancer reports to the judges upon all applications for the revision of feu duties payable by vassals of the Crown for their lands, which are rendered necessary by the lands coming into the possession of different proprietors, and for fixing the reddendos in Crown charters. Division of feu duties.

He also recovers and reports to the Treasury all "treasure trove," and other articles found, which by law are the property of Her Majesty, afterwards distributes or disposes of the same according to their lordships' directions. Treasure trove.

He reports to the Treasury on the amount of salaries to be granted to sheriff clerks under the provisions of the Act 1 & 2 Vict., c. 119, and he calls for and examines the accounts of all their fees, and remits the amount quarterly to the receipt of the Exchequer. Salaries of sheriff clerks.

It is his duty also to report on applications for increased salaries of these officers, and, with the assistance of the Lord Advocate and Solicitor General, on the increased salaries of judges under Acts of Parliament, and he prepares the necessary warrants for carrying into effect the determination of the Lords of the Treasury, and enters them on record. Increase of salaries to judges, &c.

The duties connected with the payment of the numerous persons on the quarterly and other schedules for Scotland, of the imprests to the sheriffs, and of sums contained in special orders from the Treasury, are executed by the Queen's and Lord Treasurer's Remembrancer. He issues the drafts on the banks, which in rotation are entrusted with the public money for these purposes, examines and takes the receipts of the parties, and where payments are made to persons authorized to receive the same under powers of attorney, or to the heirs or executors of persons deceased, he must satisfy himself that the titles produced are in all respects legal and correct. He keeps regular books showing the whole money transactions under each head of service, and prepares and transmits to the Commissioners of the Audit Board, monthly accounts of all his cash transactions, with the vouchers and other relative authorities. Payment of claims.

He reports to the Treasury on the cases of clergymen appointed to vacant charges to entitle them to the stipends attached to such charges, and on all applications for vacant stipends. Reports to Treasury.

He collects all fees exigible on the business performed in his department and accounts for the same periodically, and examines and pays the charges falling upon the imprest annually voted for defraying the incidental expenses connected with the Exchequer and the courts of law. Collection of fees, &c.
Incidental expenses.

He checks the accounts of the fees of all officers whose names have been placed on the quarterly schedules for their salaries and allowances by the arrangements consequent upon the passing of the Act 17 & 18 Vict. c. 94, calls for and obtains payments of the amount of such fees, and remits the same to the receipt of the Exchequer, and reports upon all applications from officers in public departments, &c., for imprests on account of the business performed by them, and he records and preserves the bonds of such officers as are required to give security for their cash transactions. Examination of accounts of fees.

From the records of his office comprising those of the Court of Exchequer in all its departments since the union with England, and some even of an older date, many of them of great value and calculated to throw light on numerous matters affecting the interests of individuals, and from the great experience of the Remembrancer and his officers acquired by long practice, his office is one of constant resort to the Crown counsel, the heads of other public departments, to professional men and to the public in general, for information which could be obtained nowhere else, on a variety of subjects frequently involving lengthened and minute searches among the records; these applications are all the more frequent from the circumstance that no fees are exigible for the time and trouble occasioned by them. The correspondence, too, connected with the discharge of those multifarious duties is large. Numerous references to records.

The Remembrancer reports to the Treasury on all applications for endowment of the schools to be established under the 1 & 2 Vict. c. 87; he gives directions as to the requisite conveyance to be granted by the Lord Advocate and himself in each case, and records the same. Endowment of Schools.

He collects annually, under the Act 17 & 18 Vict. c. 91, by directions of the Treasury, the sums due from the several railway companies in Scotland on account of the salary and expenses of the Assessor, and pays the same to him. Salary, &c., of Assessor.

He obtains accounts of the pay and clothing of the police in counties and boroughs, examines the pay sheets and vouchers, and corresponds with the parties in regard to them. He reports the result of his examination to the Treasury, and obtains their authority for payment of the fourth chargeable to the public. A memorandum on the subject of the examination of these accounts is added at the end of this paper. (See p. 52). Police of Counties and Boroughs.

Under the Act 21 & 22 Vict. c. 56, he receives the accounts of the commissary clerks in Scotland, showing the fees and emoluments received by them in each year, and he keeps the same for reference. Fees, &c. of Commissary Clerks.

He reports to the Treasury as to advances and balances due for the erection of sheriff court houses, and pays the same. He also reports as to the salaries payable to the keepers of these court houses; he audits and pays annually the accounts of expenses of maintaining them, including the salaries of the keepers. He reports to the Treasury upon the Sheriff Court Houses

the allowances to the examiners of Borough and Parochial Schoolmasters (24 & 25 Vict. c. 107).

Retiring Allowances of Professors.

He reports to the Treasury upon the applications for retiring allowances from professors in the several Universities in Scotland (21 & 22 Vict. c. 83).

He reports to the Treasury, moreover, upon various other matters referred to him from time to time by their Lordships.

APPENDIX (B.)

MEMORANDUM respecting the Examination of the Accounts for PAY and CLOTHING of POLICE in the Counties and Boroughs of Scotland.

A LETTER from the Treasury, accompanied by the copy of a certificate from the Home Office, setting forth the names of the counties and burghs in Scotland which have maintained a police force in a state of efficiency in numbers and discipline during the previous year, and are thereby entitled to a grant in aid, in terms of 20 & 21 Vict. c. 72, is annually received by the Queen's and Lord Treasurer's Remembrancer, requesting him to obtain and forward to the Treasury the particulars of the actual sums disbursed for the pay and clothing of the police in each of the counties and burghs comprised in the certificate, exclusive of any extra allowances whatever, such as rent of houses or offices, allowances for horses, &c., but including any allowances granted to police forces in lieu of boots.

In consequence of this communication, the Remembrancer obtains from the officials in the different counties and burghs certified accounts of the expenditure in question, along with the relative pay lists and other vouchers, and he also calls for and obtains statements of sums received for the services of constables, rents of houses retained from wages, and other information necessary for a correct examination of the accounts, which are then carefully compared with the vouchers, and all charges not falling under the heads of pay and clothing disallowed. The sums received for the services of the police, fines imposed for misconduct, and other payments, if not credited in the accounts before being rendered, are also disallowed. Reference is likewise had to the Report of the Inspector of Constabulary as to the number of men of which each police force is composed, and where that number is exceeded in the charge without a satisfactory reason, or where charges appear in the accounts for persons who do not perform duty as constables, the necessary abatements are made.

The charges disallowed in the accounts since the passing of the Police Act for Scotland, have chiefly been of the following description, viz.:

- Fines imposed on constables for misconduct.
- Allowances for horses or travelling expenses, covered by salaries of chief constables and other officers.
- Rents of houses retained from wages.
- Remuneration received for services of constables.
- Sums realized from the sale of old police uniforms.
- Salaries of clerks to commissioners and clerks to superintendents of police.
- Salaries of police surgeons.
- Allowances to superintendents of police as inspectors of weights and measures, and of nuisances, and for superintending the cleaning of streets.
- Wages and clothing to court officers and office keepers.
- Wages of female turnkeys or searchers.
- Payments to special constables on particular occasions.
- Retiring allowances to constables.
- Extra charges connected with markets, &c.
- And charges (generally made under the head of clothing) for—

Hand-cuffs, leg-irons, lanterns, lamps, lamp-leathers, oil and cotton for lamps, batons and baton-thongs, staves, truncheons, and truncheon-sheaths, twitches, armlet-straps, hand-straps, sword-belts and cutlasses, whistles and cords for whistles, field-glasses, haversacks, boxes, button-brushes, brass-polishers, rugs for cell-beds, mats, stretchers, wedding-favours, kerchiefs, stockings, muslin and shirt-fronts, despatch bags, stationery and postages, carriage of clothes to stations, crape, funeral expenses, outlay incurred by constables in discharge of duty, clothes to keepers of powder magazines and to labourers, fire insurance, canvas and leather bags, inspecting estimates of clothing, straps, washing-cloths, towels and dusters, coals and gas, official seals and door-plates, salary of Burgh Procurator Fiscal, window-blinds, clothing to lamp-lighters, &c.

The pay lists and other vouchers are after examination, returned to the parties from whom they were received, and when the accounts are forwarded to the Treasury, the Remembrancer states in his reports the particular items applicable to each case, which in his opinion should be disallowed before giving effect to the statutory grant.

The

The necessity for the examination which these accounts undergo in Scotland will appear from the following statement of the amounts disallowed from them yearly since the passing of the Police Act.

YEAR.										Disallowed.		
										£.	s.	d.
1858-9	-	-	-	-	-	-	-	-	-	3,532	9	3
1859-60	-	-	-	-	-	-	-	-	-	4,698	12	-
1860-1	-	-	-	-	-	-	-	-	-	2,672	16	2
1861-2	-	-	-	-	-	-	-	-	-	2,215	4	3
1862-3	-	-	-	-	-	-	-	-	-	2,769	16	2
1863-4	-	-	-	-	-	-	-	-	-	2,430	15	1
1864-5	-	-	-	-	-	-	-	-	-	2,682	-	9
TOTAL - - -										£.	21,001	13 8

APPENDIX (C.)

STATEMENT of the Names, Ages, Dates of Appointments, and Salaries of the CLERKS in the Office of the QUEEN'S and LORD TREASURER'S REMEMBRANCER, Exchequer Chambers, *Edinburgh*.

Names and Appointments.	Ages, 1866.	Dates of Appointments.	Salaries.		Progressive Increase.	Present Salaries.
			Minimum.	Maximum.		
			£.	£.	£.	£.
Adam C. Longmore - - - - -	59					
Clerk in Office of King's Remembrancer	-	24 Nov. 1826				
1st Clerk in Office of Queen's and Lord						
Treasurer's Remembrancer - - -	-	10 October 1836				
Present appointment - - - - -	-	1 April 1856	500	550	10	550
James Glegg - - - - -	67					
Clerk in Office of Lord Treasurer's Re-	-	24 Sept. 1829				
membrancer - - - - -	-					
2nd Clerk in Office of Queen's and Lord						
Treasurer's Remembrancer - - -	-	10 October 1836				
Present appointment - - - - -	-	1 April 1856	400	450	10	450
Robert Glegg - - - - -	42					
3rd Clerk in Office of the Queen's and						
Lord Treasurer's Remembrancer - -	-	12 May 1845				
Present appointment - - - - -	-	9 May 1866	230	380	10	230
William G. Shiells - - - - -	40					
4th Clerk in Office of Queen's and Lord						
Treasurer's Remembrancer - - -	-	24 March 1845				
Present appointment - - - - -	-	1 April 1856	160	220	10	220
Charles E. W. Sievwright - - - -	34					
Clerk in Office of Queen's and Lord						
Treasurer's Remembrancer - - -	-	8 July 1850				
Present appointment - - - - -	-	9 May 1866	160	220	10	160
Louis G. List - - - - -	30					
Junior clerk in Office of Queen's and						
Lord Treasurer's Remembrancer - -	-	3 July 1852	80	150	10	150
Present appointment - - - - -	-					
Peter Tweedie - - - - -	32					
Junior clerk in Office of the Queen's and						
Lord Treasurer's Remembrancer - -	-	26 Dec. 1856	80	150	10	150
Present appointment - - - - -	-					
James R. Stewart - - - - -	28					
Junior clerk in Office of the Queen's and						
Lord Treasurer's Remembrancer - -	-	9 May 1863	80	150	10	110
Present appointment - - - - -	-					
Vacant—						
Junior clerkship - - - - -	-	- - - -	80	150	10	80

APPENDIX (D.)

PROPOSED SCALE of SALARIES for the CLERKS and MESSENGERS in the Office of the QUEEN'S and LORD TREASURER'S REMEMBRANCER in *Scotland*, on the Model of the Scale fixed for the Pay Office in *Dublin*.

One 1st Class, 2nd Section, £. 520 by £. 20 a year to £. 650			
Two 2nd Class - - - - -	315	15	500
Six 3rd Class - - - - -	100	10	300
Two Messengers - - - - -	80*	2l. 10s.	90*

* This is the lowest of the three Classes of Messengers allowed in the London and Dublin Offices.

— No. 9. —

COPY of TREASURY MINTUE of 23rd March 1867, on the foregoing Report.

TRANSMIT to the Queen's and Lord Treasurer's Remembrancer in Scotland copy of so much of this Report as relates to the proposed alterations in the conduct of the Account and Pay Branch of his office; and state that my Lords are disposed to concur in the recommendations of Messrs. Anderson and Vine, but are desirous of receiving any observations he may have to offer before giving directions for carrying them into effect.

— No. 10. —

COPY of LETTER from the Queen's and Lord Treasurer's Remembrancer (Scotland) to the Treasury.

Sir,

Exchequer Chambers, Edinburgh,
29 March 1867.

I RECEIVED your letter of the 25th instant, transmitting, by desire of the Lords Commissioners of Her Majesty's Treasury for my information, extract from the Report made to the Treasury by Messrs. Anderson and Vine, relating to the proposed alterations in the conduct of the Account and Pay Branch of my office, and stating that my Lords are disposed to concur in the recommendations made therein, but are desirous of receiving any observations I may have to offer before giving directions for carrying them into effect.

I beg leave to state that I have perused with great care the Report of Messrs. Anderson and Vine, and concur with them in the recommendations proposed by them for conducting the duties of making the public payments, and of keeping the accounts in Scotland with the view of assimilating the system to that observed in England and Ireland, and that I do not anticipate any difficulty in carrying these recommendations into effect.

I shall continue the present system until I receive further directions from my Lords on the subject.

With

With reference to that part of the Report which states that the banks will of course supply cheque books according to the form in use for their other clients, but that it will be necessary to add the title of the account upon which the cheques will be drawn by means of a stamp, I beg leave to state, that according to the practice now in existence the cheque books for the sums payable to the claimants are printed by the contract printers for the Government in Edinburgh in the first instance, and are thereafter transmitted by me to the Inland Revenue for the purpose of getting the statutory stamp of 1*d.* impressed thereon; and I would suggest that a similar course be followed with the cheques to be used under the new system without requiring the Bank to supply them, which of course they could not be expected to do without remuneration.

I am, &c.

(signed) *John Henderson,*

The Secretary of the Treasury.

Q. and L. T. R.

— No. 11. —

COPY of TREASURY MINUTE of 3rd April 1867, on the above Letter of the Queen's and Lord Treasurer's Remembrancer.

REFER this Letter, the Report of Messrs. Anderson and Vine, and the accompanying papers, in original, to the Paymaster General, and acquaint him, with reference to the paragraph in the Report, p. 47, that my Lords request that he will send a qualified person from his establishment to Edinburgh forthwith, to assist the Queen's and Lord Treasurer's Remembrancer in carrying out the changes recommended in the Report.

Acquaint Mr. Henderson of this communication to the Paymaster General.

— No. 12. —

COPY of TREASURY MINUTE of 6th March 1867, appointing Mr. M. H. Foster to be a Member of the Committee for preparing Plans of Accounts, &c.

MY Lords read again their Minute of 22nd June last, appointing a Committee to prepare plans and regulations for keeping and rendering for audit the several Departmental Accounts, and they are pleased to nominate Mr. Morgan Hugh Foster, Principal Clerk of the Finance Division of this office, to be a member of that Committee in the room of Mr. William George Anderson, appointed a Commissioner of Audit.

EXCHEQUER AND AUDIT DEPARTMENTS
ACT.

COPIES of MINUTES or INSTRUCTIONS issued by the
COMPTROLLER and AUDITOR GENERAL for giving effect
to the Provisions of the EXCHEQUER and AUDIT
DEPARTMENTS ACT (29 & 30 Vict. c. 39), so far as
they relate to the DUTIES transferred from the Office
of the COMPTROLLER of HER MAJESTY'S EXCHEQUER;
and, of MINUTES, INSTRUCTIONS, or REPORTS for
giving effect to the Provisions of the said Act, so far
as they relate to the APPROPRIATION ACCOUNTS for
CIVIL SERVICES.

(*Mr. Childers.*)

Ordered, by The House of Commons, to be Printed,
13 August 1867.

[*Price 7 d.*]

RETURN to an Order of the Honourable The House of Commons,
dated 11 March 1867 ;—for,

COPY “ of TREASURY MINUTE, dated the 9th day of March 1867, for
regulating the Preparation and Issue of EXCHEQUER BILLS and BONDS, in
pursuance of the Act 29 Vict. c. 25.”

Treasury Chambers, }
11 March 1867. }

GEORGE WARD HUNT.

TREASURY MINUTE, dated 9th March 1867.

My Lords proceed to frame the regulations necessary for carrying into effect the provisions of the Act of last Session, 29 Vict. c. 25, for consolidating and amending the several laws regulating the preparation, issue, and payment of Exchequer Bills and Bonds, which takes effect from 1st April 1867.

I. Section 3 provides for the mode of preparing Exchequer Bills, to be made out and issued under the authority of any Act of Parliament, which are to be prepared and made out at the Bank of England, in such method and form, with coupons for interest, and under such regulations as the Treasury shall think most safe and convenient; and this Board is empowered, by warrant under their hands, countersigned by the Comptroller and Auditor General, to cause or direct such Exchequer Bills to be prepared and made out either of one common sum or different sums for the principal moneys therein contained, and to be respectively numbered arithmetically. My Lords will be accordingly prepared to give such directions when they shall be required, according to the form of warrant hereunto appended, or to the effect thereof. In this form of warrant provision has been made for the form of authority required for the preparation of Bills to be issued to replace the amount of Bills paid off in money, or paid in for duties under the provisions of the 12th section of the Act.

Mode of preparing
Exchequer Bills.

No. 1. Form of
Warrant for pre-
paring Exchequer
Bills.

II. The same clause provides for the signature of Exchequer Bills by the Comptroller and Auditor General, and in the event of his illness or absence from his office, all acts relating to Exchequer Bills to be done by the Comptroller and Auditor General are to be done by the Assistant Comptroller and Auditor; but no such Bills are to be signed by them and put in circulation until their authority to sign Exchequer Bills shall have been duly notified in the “London Gazette.” My Lords direct, that upon the appointment of the Comptroller and Auditor General and the Assistant Comptroller and Auditor, the necessary notice shall be so inserted in the “London Gazette.” Whenever any Exchequer Bills, directed to be prepared by Treasury Warrant as aforesaid, may require to be so signed, my Lords consider that the proper course will be for the signature to be affixed at the Bank of England, at such time as may be arranged between the Comptroller and Auditor General, or

Signature of
Exchequer Bills.

Assistant Comptroller and Auditor, and the Governor and Deputy Governor of the Bank of England; and such signature of the Bills shall be affixed in the presence of such public officer or other person as my Lords shall from time to time direct.

Custody of Exchequer Bills, paper, dies, plates, &c.

III. Sections 18 to 20 provide for the manufacture of paper for Exchequer Bills under the directions of the Bank of England, or of such persons as the Treasury may direct, and also for making any similar paper now in stock at the Exchequer applicable to the purposes of the Act; also for the custody, under the authority of this Board, of all dies and plates used for preparing Exchequer Bills. My Lords accordingly direct that as soon as the preparation of the Exchequer Bills for the approaching *March Exchange* shall have been completed, and the Bills issued from the Exchequer, and the whole amount of Deficiency Bills required for the current quarter shall have been issued, the Comptroller General of the Exchequer shall deliver to the Chief Cashier of the Bank of England, for whom the Governor and Company of the Bank of England shall be answerable, all Exchequer Bill paper, printed forms of Exchequer Bills, and dies and plates used for preparing Exchequer Bills, including any die for sealing Exchequer Bills and sealing press, that may appear to be thenceforward serviceable in the preparation of Exchequer Bills; and the Comptroller General will cause to be destroyed all such as may be unserviceable.

Counterfoils.

IV. The preparation and custody, &c. of counterfoils of Exchequer Bills is provided for in s. 4, by which the existing practice is continued, and no further directions appear to be now required to be given by this Board, except that all counterfoils of Exchequer Bills in the custody of the Comptroller General of the Exchequer at the time when his office shall be abolished, and the Comptroller and Auditor General shall be appointed, under the provisions of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 5), shall be transferred to the custody of the Comptroller and Auditor General, and that when any Exchequer Bills shall thenceforward be issued from the Bank of England, the second counterfoil of such Exchequer Bills shall, as soon as conveniently may be after such issue, be delivered to and remain in the custody of the Comptroller and Auditor General.

Date and rate of interest of Exchequer Bills.

V. Under s. 5, this Board is authorized to fix the date which such Exchequer Bills shall bear, and the rate of interest from time to time, not exceeding the rate of 5 *l.* 10 *s.* per cent. per annum, in respect of the principal moneys contained therein, such interest to be payable half-yearly at the Bank of England, under such regulations as shall be prescribed by this Board. As the date of the Bills and the mode of fixing the rate of interest, and of payment of the half-yearly amount when due, from time to time, will be specified in the Treasury warrant for preparing Exchequer Bills, no further regulations appear to be at present required under this head. The payment of the half-yearly interest, when the principal sums are not payable, will be advertised half-yearly, three days at least before the interest becomes payable, together with the rate of interest which the Bills are to bear in the succeeding half-year, according to Form No. 2 annexed to this Minute.

Form, No. 2.

Mode of issuing Exchequer Bills.
No. 3, Form of Treasury Warrant for issuing Exchequer Bills.

VI. The mode of issuing Exchequer Bills is provided for in s. 6, under the authority of a warrant from this Board, countersigned by the Comptroller and Auditor General. The authority may be conveniently conveyed in the Treasury warrant according to Form No. 3, or to the effect thereof.

Notice of annual payment of Exchequer Bills.

VII. In s. 8 is contained the provision for the public notice to be given annually by this Board to the holders of Exchequer Bills for the payment of the principal moneys therein contained, if required, at the Bank of England, and under such regulations as this Board shall prescribe. The necessary notice will be given accordingly in the "London Gazette," not later than ten days prior to the expiration of each twelve months from the respective dates of such Exchequer Bills, during their legal currency, of the day or days on which, if claimed, such payment will be made, according to the Form No. 4, or to the effect thereof.

Form, No. 4.
Annual Notice to holders of Exchequer Bills for their payment, if required.

VIII. Full provisions respecting Exchequer Bills paid in for revenue are contained in ss. 9, 10 and 11, and no alteration will be made in the existing practice, except that such Bills, instead of being presented at the Exchequer for examination and verification, previously to their being finally accepted in payment of duties, will be so examined and verified by the Bank of England.

Exchequer Bills
paid in for revenue.

IX. Section 13 contains the necessary provision for the preparation and issue of new Exchequer Bills for a renewed period not exceeding five years, with coupons for the half-yearly interest becoming due thereon from time to time, in exchange for and to replace expired Exchequer Bills with exhausted coupons. The public notice to be given in the Gazette by this Board, of the days on which Exchequer Bills may be brought in by their holders, to be exchanged for new Bills may be prepared according to Form No. 5, or to the effect thereof.

Notice of renewal
of expired Exche-
quer Bills, with
exhausted coupons.

Form No. 5.

X. In section 26 of the Act, certain provisions of the Act relating to Exchequer Bills are made applicable to all Exchequer Bonds, and it may be sufficient for my Lords now to direct accordingly that the several preceding regulations for the preparation and issue of Exchequer Bills, and the custody of paper, dies, plates, counterfoils, &c., shall apply, as nearly as may be, to all Exchequer Bonds; these Bonds will be made out in the Form annexed, No. 6, or to the effect thereof.

Preparation, issue,
&c. of Exchequer
Bonds.

No. 6. Form of
Exchequer Bonds.

XI. All books, documents and records in the Exchequer, relating to Exchequer Bills, are to be transferred to the custody of the Comptroller and Auditor General.

XII. Transmit copy of this Minute to the Comptroller General of the Exchequer, and to the Bank of England, for their information and guidance.

Acquaint the Boards of Customs and of Inland Revenue, that on and after 1st April next, Exchequer Bills, when payable and tendered for duties, will be examined and verified at the Bank of England, instead of being transmitted for that purpose to the Office of Her Majesty's Exchequer, as heretofore.

XIII. Let a copy of this Minute be laid before the House of Commons.

LIST of FORMS referred to in the preceding Minute.

	PAGE
No. 1. Form of Treasury Warrant to authorize the preparation of Exchequer Bills, and Form of Exchequer Bill	4
No. 2. Form of Notice in the Gazette for Interest of Exchequer Bills, when Principal is not payable	6
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No. 4. Form of Notice in the Gazette for the payment of Principal and Interest of Exchequer Bills	7
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No. 6. Form of Exchequer Bond, with coupons for Interest	9

No. 1.

FORM of TREASURY WARRANT for preparing EXCHEQUER BILLS.

TREASURY WARRANT.

BY virtue of the Act 29 Vict. c. 25, intituled, “ An Act to consolidate and amend the several Laws regulating the preparation, issue, and payment of Exchequer Bills and Bonds” (*or of any other Act or Acts in this behalf*), we do hereby authorise and require you to prepare the following number of Exchequer Bills, viz.

								£.	s.	d.
. . . .	Bills of 1,000 l. each,	No.	to No.	-						
. . . .	Bills of 500 l. each,	No.	to No.	-						
. . . .	Bills of 200 l. each,	No.	to No.	-						
. . . .	Bills of 100 l. each,	No.	to No.	-						
Total	Bills	-	-	-	-	-	-	-	£.	
Amounting in the whole to	-	-	-	-	-	-	-	-		pounds.

Such Bills to bear date the _____ day of _____ with Certificates for the half yearly interest at the foot thereof, for (*any term not exceeding five*) years from the date thereof, and according to the form hereunto annexed.

The manufacture of the paper, and the preparation of the Bills, are to be executed by you, or under your direction, as nearly as may be in the customary manner, or in accordance with such further directions as shall be communicated to you by the authority of the Lords Commissioners of Her Majesty’s Treasury; and such Bills shall be signed by the Comptroller and Auditor General, or by the Assistant Comptroller and Auditor as provided in section 3 of the said Act of 29 Vict. c. 25, and shall be issued in conformity with the provisions of section 6 of the same Act. And for so doing this shall be your warrant.

Whitehall Treasury Chambers, this _____ day of _____ 18 ____.

To be signed by two Lords of the Treasury.

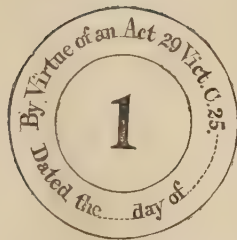
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(Countersigned) _____
Comptroller and Auditor General.

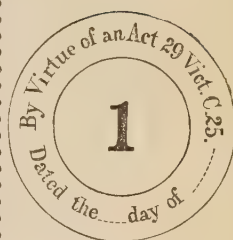
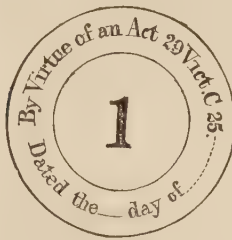
To the Governor and Company of
the Bank of England.

FORM OF EXCHEQUER BILL.

£1,000.



£1,000.



£1,000.

THIS EXCHEQUER BILL entitles*
or Order to claim payment of ONE THOUSAND pounds
at the Bank of England out of the Consolidated Fund,
at the expiration of any period of Twelve months, not
later than five years from the date hereof.

INTEREST on this Bill will be paid half yearly at the
Bank of England, at such rate per centum per annum
as shall be notified from time to time in the "London
Gazette" by the Commissioners of Her Majesty's
Treasury.

THIS BILL may be paid for the sum of ONE
THOUSAND pounds, and interest accrued thereon, to
the Receivers and Collectors in the United Kingdom,
of any of the Public Revenues, Aids, Taxes, or Sup-
plies, or to the Account of Her Majesty's Exchequer
at the Bank of England, at any time in the last six
months of every year, commencing from the day of
the date hereof, in which it shall have currency by
law.

Signed in the presence of }

* If the Blank is not filled up, this Bill will be paid to Bearer.

Exchequer Bill Interest Certificate.

No. 1. £1,000. (10)

Act 29 Vict. cap. 25.

This Coupon entitles the Bearer to
Interest on the above sum for the
half year to

{ Comptroller and
Auditor General.

Exchequer Bill Interest Certificate.

No. 1. £1,000. (9)

Act 29 Vict. cap. 25.

This Coupon entitles the Bearer to
Interest on the above sum for the
half year to

{ Comptroller and
Auditor General.

(Notice on the back of the Bill).

The holder of this Bill, when intending to claim payment of the
principal money at the expiration of any year, must give three days'
previous notice, and deposit the Bill (together with the Interest
Coupons not due), at the BANK OF ENGLAND, for verification.

No. 2.

FORM of NOTICE to be inserted in the "LONDON GAZETTE" (three days, at least) before the expiration of every Six Months from the Date of EXCHEQUER BILLS, for payment of Interest due, and for the Rate of Interest for the ensuing Six Months.

EXCHEQUER BILLS.

THE Lords Commissioners of Her Majesty's Treasury hereby give notice to the holders of Exchequer Bills issued under the authority of the Act 29 Vict. c. 25, and dated the 11th _____ 18____, that the Interest thereon for the half-year ending on the 11th _____ 18____, will be payable at the Bank of England on and after the 11th _____ next, and that the Interest of such Exchequer Bills for the following half-year to _____ 18____ will be at the rate of _____ per centum per annum.

Treasury Chambers, Whitehall,

_____ 18____.

No. 3.

FORM of TREASURY WARRANT for issuing EXCHEQUER BILLS.

TREASURY WARRANT.

BY virtue of the Act 29 Vict. c. 25, intituled "An Act to consolidate and amend the several Laws regulating the Preparation, Issue, and Payment of Exchequer Bills and Bonds" (or of any other Act or Acts in this behalf), we do hereby authorise and require you to issue and deliver to _____ (or to the holders of Exchequer Bills duly delivered to you for exchange, as the case may be), the following number and amount of Exchequer Bills, with the Certificates of half-yearly Interest annexed thereto, prepared in pursuance of the Treasury Warrant* bearing date _____, viz.:

	£.	s.	d.
..... Bills of 1,000 l. each, No. to No. -	-	-	-
..... Bills of 500 l. each, No. to No. -	-	-	-
..... Bills of 200 l. each, No. to No. -	-	-	-
..... Bills of 100 l. each, No. to No. -	-	-	-
Total - Bills, bearing date _____	£.		

Amounting in the whole to _____ pounds; such Bills to be applied, under directions of the Lords Commissioners of Her Majesty's Treasury, for the purpose of raising money to be paid to the account of Her Majesty's Exchequer at the Bank of England, and carried to the account of the Consolidated Fund (or to be exchanged for other Exchequer Bills, to be cancelled, as the case may be). And for so doing this shall be your Warrant.

Whitehall Treasury Chambers, this _____ day of _____ 18____.

(To be signed by two Lords of the Treasury.)

(Countersigned) _____

Comptroller and Auditor General.

To the Governor and Company of the
Bank of England.

No. 4.

FORM of NOTICE to be inserted in the "LONDON GAZETTE," 10 days prior to the expiration of every 12 months from the Date of the Bills, for the payment of the Interest of EXCHEQUER BILLS, and for the payment of the Principal, if demanded.

EXCHEQUER BILLS.

THE Lords Commissioners of Her Majesty's Treasury hereby give notice to the holders of Exchequer Bills issued under the authority of the Act 29 V. c. 25, and dated the 11th _____ 18____, that the interest thereon for the half-year ending on the 11th _____ 18____, will be payable at the Bank of England on and after the 11th _____ next; and that the interest of such Exchequer Bills for the following half year, to _____ 18____ will be at the rate of _____ per centum per annum.

All holders of Exchequer Bills dated the 11th _____ 18____, who intend to demand payment of the principal sums therein contained at the expiration of the _____ year of their currency, must leave the said Bills at the Bank of England for examination, not later than the 8th _____ next, between the hours of ten and two; and payment of the said principal sums will be made at the Bank, on and after the 11th day of _____ next.

Treasury Chambers, Whitehall,

_____ 18____.

No. 5.

FORM of NOTICE to be inserted in the "LONDON GAZETTE," 21 days prior to the expiration of the period for which EXCHEQUER BILLS are current, for the payment thereof or for their renewal for a further period not exceeding five years.

EXCHEQUER BILLS.

Treasury Chambers, Whitehall,
_____, 18_____

THE Lords Commissioners of Her Majesty's Treasury hereby give notice to the holders of Exchequer Bills issued under the authority of the Act 29 Vict., cap. 25, and dated the _____ 18_____, that the interest thereon for the half-year ending on the _____ 18_____, will be payable at the Bank of England on and after the said _____ day of _____ 18_____.

The said Exchequer Bills, dated the _____ 18_____, will be paid off, either in new Bills or in money, on the _____ 18_____, when the interest will cease. Such Bills will be received at the Bank of England daily, from ten till two o'clock, Until the _____ day of _____ 18_____, inclusive.

Printed forms, containing instructions for the preparation of the lists and the arrangement of the Bills, may be obtained on application at the Chief Cashier's Office, Bank of England.

The holders must insert their names and addresses in each list; but where the names of holders are inserted in the body of the Bills, the indorsements of such holders must be obtained previously to their lists and Bills being left for examination.

New Bills prepared in accordance with the provisions of the Act—Vict, cap.—, dated the _____ day of _____ 18_____, may be obtained in payment of the principal of the whole, or part, of the Exchequer Bills advertised for payment, on the claimants specifying in their lists the amount of new Bills required by them.

The interest of the said new Bills will be payable by Coupons, half-yearly, on the _____ and the _____, at the Bank of England. The rate of interest will be advertised from time to time in the "London Gazette." Such rate for the half-year to the _____ day of _____ 18_____, will be _____ per cent. per annum.

The Bills will be current from year to year, for a period of five years, commencing on the _____ 18_____, at the option of the holders; and they will be payable for duties, aids, and taxes at any time during the last six months of every year, viz., between the _____ in each year, and the _____ following.

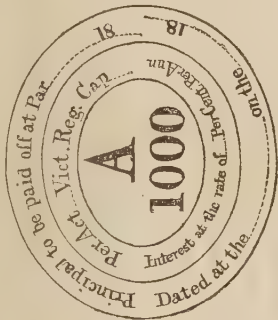
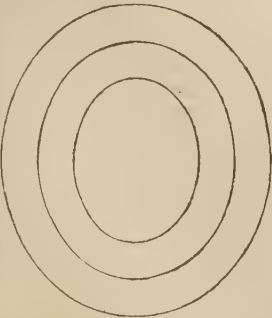
The new Bills in payment of the Bills left on or before the said _____ day of _____ for Exchange, will be issued on the _____ day of _____ 18_____, when the claimants must attend at the Bank of England to sign receipts for the payment of principal.

Notice will be given yearly of the days on which holders of the new Exchequer Bills who may be desirous of being paid the principal moneys must send their Bills to the Bank of England for examination and payment.

Payment, in money, may be obtained at the Bank of England after the said _____ day of _____, for any Exchequer Bills hereby advertised, and which may not be brought in for exchange or payment, as above, upon the claimants leaving the Bills for examination three days prior to that on which such payment is desired, between the hours of ten and two.

No. 6.—FORM of EXCHEQUER BOND, with Interest Certificates.

£100.



EXCHEQUER BOND.

This Bond entitles the Bearer to One Hundred Pounds, with the Interest due and payable thereon half-yearly, and the Principal Sum secured by this Bond, to be repaid out of such Moneys as shall be provided by Parliament in that behalf.

The several Sums in respect of Interest mentioned in the annexed Certificates are transferable by delivery of such respective Certificates, and will be payable to the persons producing and delivering the same at the Bank of England.

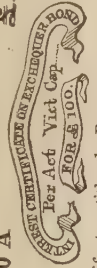
(To be signed by the Comptroller and Auditor General.)



Signed in the presence of

N.B.—The Cheques must not be cut off.

Nº 1000 A



This Certificate entitles the Bearer to pound shillings, Interest at £. per ann., payable at the Bank of England, for half a year ending 18... 18... { Comptroller and Auditor General.

EXCHEQUER BILLS AND BONDS.

COPY of TREASURY MINUTE, dated 9th March 1867, for regulating the Preparation and Issue of EXCHEQUER BILLS and BONDS, in pursuance of the Act 29 Vict. c. 25.

(*Mr. Hunt.*)

*Ordered, by The House of Commons, to be Printed,
11 March 1867.*

EXCHEQUER BONDS.

1867-8.

RETURN to an Order of the Honourable The House of Commons,
dated 23 May 1867;—for,

AN ACCOUNT “of EXCHEQUER BONDS payable in the Year ending the
31st day of March 1868, unprovided for.”

One Million Seven Hundred Thousand Pounds.

Bonds dated 8 November 1864, and redeemable at par on 8 November 1867 (Series K.), issued per Act 27 & 28 Vict. c. 74 - - - - -	£. 700,000
Bonds dated 27 March 1866, and redeemable at par on 27 March 1868 (Series M.), issued per Act 28 & 29 Vict. c. 29 - - - - -	 1,000,000
	£. 1,700,000

Treasury Chambers, }
23 May 1867. }

GEORGE WARD HUNT.

EXCHEQUER BONDS.

ACCOUNT of EXCHEQUER BONDS payable in the
Year ending 31st March 1868, unprovided for.

(*Mr. Hunt.*)

*Ordered, by The House of Commons, to be Printed,
23 May 1867.*

FEES ON APPOINTMENTS, &c.

RETURN to an Order of the Honourable The House of Commons,
dated 12 August 1867 ;—for,

COPIES “of the TREASURY MINUTE appointing a COMMITTEE to Inquire and Report on the various FEES payable on APPOINTMENTS or for other Services, whether by Stamps or otherwise :”

“And, of any LETTER addressed to the Treasury by the Persons so appointed.”

Treasury Chambers, }
13 August 1867. }

GEORGE WARD HUNT.

TREASURY MINUTE, dated 15 February 1866.

THE Chancellor of the Exchequer and Mr. Childers state to the Board that their attention has been drawn to the anomalies which exist, and the inconvenience which has at times arisen from the present arrangements with regard to fees payable, whether by stamps or otherwise, on the grant of letters patent, on appointment, or on account of any other services (with the exception of those derived from proceedings in courts of law), by which any benefit is derived, directly or indirectly, by the Exchequer, or by any public officer, and also from the manner of accounting for the same.

The Chancellor of the Exchequer states that he has communicated with the Lord Chancellor, who concurs in the expediency of an inquiry into the subject, and he suggests that the following gentlemen should be appointed as a Committee of Inquiry :

Right Hon. G. J. Goschen, M.P.

W. H. Stephenson, Esq. (Chairman of the Board of Inland Revenue).

W. B. Lushington, Esq.

My Lords concur in the suggestions of the Chancellor of the Exchequer, and are pleased to approve of the appointment of the Committee (as above) to inquire into the present system of fees of every kind payable on appointment, or on account of other services, under letters patent, or in connection with the Patent Office, or in any other manner, which may be received in the shape of emolument by any person or persons in the several public offices (Courts of Law excepted), or from which the Exchequer derives benefit, directly or indirectly, and into the manner of accounting for the same ; and to report to my Lords whether any, and what, alteration should be made in the same.

Acquaint Mr. Goschen, Mr. Stephenson, and Mr. Lushington.

Let the following departments be informed of the appointment of the Committee of Inquiry, and be requested to furnish such information as the Committee may desire on the subject :—

Admiralty.

War.

Home.

Colonial.

Foreign.

Revenue Departments.

Commissioners of Woods.

Commissioners of Works.

Privy Seal.

Privy Council.

Patent Office.

Patent Office of Attorney and

Solicitor General.

Clerk of the Hanaper.

Inform the Secretary for Ireland, and request him to ascertain and report to the Board what fees are payable in the various Government offices in Ireland on appointments, or for other services. Write in the same terms to the Queen's and Lord Treasurer's Remembrancer, Scotland.

LETTER from the Committee of Inquiry into Fees in Public Departments, &c.,
to the Secretary of the Treasury.

Sir,

London, 5 August 1867.

By a Treasury Minute of the 17th February 1866, we were appointed a committee to inquire "into the present system of fees of every kind payable on appointment, or on account of other services, under letters patent, or in connection with the Patent Office, or in any other manner, which may be received in the shape of emolument by any persons in the several public offices (courts of law excepted), whether by stamps or otherwise . . . and into the manner of accounting for the same, and to report to my Lords whether any, and what, alterations should be made in the same."

In accordance with these instructions, we instituted a searching inquiry into the present system of levying fees in the offices named in the margin, and collected all the evidence we could, bearing in any way upon the subject. Our investigations into the details of the business of so many offices necessarily absorbed a considerable amount of time, and our inquiries were still proceeding when, by the change of Government that took place last July, we ceased to be an official committee.

Considering, however, that the materials which we had collected might be of public interest, we felt it desirable to arrange them into the shape of a Draft Report, which should at the same time embody the principal recommendations, which their consideration had prepared us to offer. That Draft Report accordingly we have the honour to enclose, with an Appendix showing in detail the business transacted, and the fees collected in the various offices to which our inquiry extended.

We have only further to add that, whilst engaged in discussing the nature of our report, we had been led to the conclusion that it would be very desirable to render the facts which we had collected more complete by procuring, if possible, statistical information as to the aggregate amount of public revenue derived from the stamps levied on official appointments, and an accurate statement of the amount of the stamps payable by the different classes of officials in the public service, such matters being clearly within our reference, and of great public importance.

We had been directed to inquire what alterations might be advisable in the fees levied by stamps and otherwise; and as, in the course of our investigation, we discovered that the incidence of this form of taxation upon public servants was very anomalous and arbitrary, on the one hand, often involving considerable hardship, and on the other hand, being so indefinite, that sometimes newly appointed officials have been able (by omitting, for example, to take out their letters patent of appointment) to avoid the payment of the fees, we determined to introduce into our report as full an account as possible of this part of the subject, at the same time recommending any alterations to which the facts might seem to point.

But when we ceased to have an official character, we felt that we were no longer in a position to obtain the necessary information, and that it would be scarcely proper for us to continue the inquiry beyond the point which we had reached.

We therefore limited our Draft Report to a description of the present mode of levying and auditing the fees now received, and to the recommendation of such changes as would, in our opinion, produce greater economy and efficiency, and a more satisfactory audit.

The circumstances which we have indicated explain why we have been compelled to omit the greater question as to whether the fees ought, in their present form, to be retained, or whether it would not be for the public advantage to subject them to a general readjustment.

We have, &c.

(signed) *George J. Goschen.*
W. B. Lushington.
W. H. Stephenson.

To the Secretary of the Treasury,
Whitehall.

DRAFT REPORT OF THE COMMITTEE ON FEES.

My Lords,

THE reference to the Committee appointed by a Treasury Minute of the 19th of February 1866, was as follows: We were directed to inquire "into the present system of fees of every kind payable on appointment, or on account of other services, under letters patent, or in connection with the Patent Office, or in any other manner which may be received in the shape of emoluments by any person or persons in the several public offices (Courts of Law excepted), whether by stamps or otherwise, or from which the Exchequer derives benefit directly or indirectly, and into the manner of accounting for the same, and to report to my Lords whether any, and what, alteration should be made in the same." Two main branches of investigation appear to be implied in the terms of this reference.

1. An inquiry into the general policy of levying the fees in question, and into the fairness of their incidence on the various appointments to which they attached; and,

2. An inquiry into the mode of levying these fees, and their distribution and audit when levied.

The general policy of the whole system was doubtless the more important matter for investigation, but we nevertheless found it expedient to institute, in the first instance, a searching inquiry into the actual mode in which, under the existing system, "fees on appointments and on other services" are levied, distributed, and audited.

The offices in which fees of this nature are levied are—

The Crown Office.

The Great Seal Patent Office.

The Petty Bag Office.

The Attorney General's Patent Bill Office.

The Presentations Office.

And by the Messenger of the Great Seal.

We have examined officials connected with all these offices, and we take this opportunity of acknowledging the ready help we have received from all to whom we applied.

In the Appendix to our Report will be found *seriatim* the official statement of the business and fees of each of these offices prepared for us by the officers themselves.

We directed our particular attention to the various kinds of business for the discharge of which fees are levied in these several offices, to the aggregate amount of such fees as compared with the expenses of the various establishments where they are collected, to the mode in which the receipts derived from fees are dealt with after collection, to the variety of accounts to which they are passed, and to the conditions of their audit. In all the offices, without exception, we have found a cumbrous system of accounts, a minute sub-division of fees which afterwards wind their way back into general public funds, and in many cases an entire absence of audit.

The origin of most of the evils in their present form is to be traced to several Acts of Parliament. In the first instance an Act was passed which abolished several of these offices, but on its afterwards appearing necessary to provide for the discharge of some of the duties which had attached to the offices abolished, another Act was passed by which some of them were revived, whilst in other cases the functions of offices which had been abolished were annexed to others which had been retained.

In the next place farther provisions of these and other Acts dealt with the fees received in the offices in question, and substituted payment by salary for payment by fees, but nevertheless ordered the fees to be collected precisely as before, though the fees collected, instead of going into the pockets of the officers, were to be paid over to the Consolidated Fund or the Suitors' Fee Fund.

Thus, the same minute sub-division of accounts was continued, entailing much labour and care, and yet it was no longer anybody's personal interest to watch the payment of fees, as was the case when the holders of the different offices re-

ceived the fees, each for his own trouble and to his own profit. The Acts of Parliament above alluded to are the 2 & 3 Will. 4, c. 111, the 3 & 4 Will. 4, c. 84, and the 15 & 16 Vict. c. 87, the first named Act, intituled "An Act to abolish certain Sinecure Offices connected with the Court of Chancery, and to make Provision for the Lord Chancellor on his Retirement from Office," enacted that (among other offices) the office of Clerk of the Hanaper, the Clerk of the Crown in Chancery, the Clerk of the Patents, &c., should utterly cease from the 20th of August 1833, provided nevertheless that such Act should not be construed to determine any of the said offices holden by any person appointed thereto on or before the 1st of June 1831, until the decease or resignation of such person.

The next named Act, the 3 & 4 Will. 4, c. 84, intituled "An Act to provide for the Performance of the Duties of certain Offices connected with the Court of Chancery which have been abolished," enacted, that it should be lawful for the Crown to appoint fit persons to fill the offices of Clerk of the Crown, and Clerk of the Patents, as vacancies might from time to time occur therein: And further, that when the office of Clerk of the Hanaper should become vacant by the death, resignation, or removal of the then holder, all and every the duties of the said office of the Clerk of the Hanaper should be performed by the Clerk of the Crown, appointed by virtue of the said Act. After making provision by salaries for the payment of the offices therein mentioned, it further enacted, that the several persons, who by virtue of the said Act, should hold or perform the duties of the said several offices of Clerk of the Hanaper, Clerk of the Crown in Chancery, Clerk of the Patents, &c., should take and receive all and every the fees and emoluments which had been accustomed to be paid to the said several officers respectively, as the same would have been payable if there had been no such Acts as the said 2 & 3 Will. 4, c. 111, and the 3 & 4 Will. 4, c. 84; and that such fees and emoluments should be accounted for once in every three months, and should be paid by the said officers respectively into the Consolidated Fund. Lastly, the 15 & 16 Vict. c. 87, intituled "An Act for the Relief of the Suitors of the High Court of Chancery," enacted, that from the 28th day of October 1852, no officer of the Court of Chancery should be entitled to receive any fee or reward for his own use, but that all officers of the Court of Chancery should continue to receive and take all and every the fees and emoluments which have been accustomed to be paid to them until the Lord Chancellor should by any order or orders otherwise direct, and all such fees and emoluments should be accounted for, and paid by them respectively once in every month into the Bank of England to the Suitors' Fee Fund Account; the amount so received and paid by such officers respectively to be verified by the affidavit of the accounting party. And it was enacted that from the 28th of October 1852, the following officers (among others) should be removed, and their respective offices should cease and determine; that is to say, the Clerk of the Hanaper and deputy Clerk of the Hanaper, and the duties of the said offices should thenceforth be performed by the Clerk of the Crown in Chancery, as directed by the 3 & 4 Will. 4, c. 84, upon such offices becoming vacant, by the death, resignation or removal of the holders thereof.

We have extracted the most important points in the above-recited Acts, because they afford the clue to most of the anomalies and complexities which we have discovered in all the offices which have come under our notice. They explain the curious circumstance that, notwithstanding the amalgamation of certain offices, fees continue to be paid by one of the amalgamated offices to the other in the same way as had been the case when far from being united; the one office was intended to be a check on the other. They explain the origin of such practices as the collection of fees for officers practically extinct, and their minute subdivision into various accounts, at great labour, without any possible advantage, and with increased obstacles to an efficient audit.

Further ill consequences arose under these Acts of Parliament from the prolongation of these offices during the lives of their holders. These arrangements increased the confusion, and prevented the simplification of accounts, and a systematic re-arrangement of the various duties belonging to the different offices with which they had dealt. A knowledge of these Acts of Parliament is most especially necessary for the comprehension of the constitution of the Crown Office, which includes the duties of Clerk of the Hanaper, and is the first and most important office in our inquiry.

First.—

First.—THE CROWN OFFICE.

WE examined Mr. Charles Romilly, the Clerk of the Crown, and Mr. Naylor, his chief clerk, and paper A. given in the Appendix, was handed in, which sets out in a tabulated form, the greater part of the various business done in the Crown Office, and the fees received on each transaction. For a fuller statement of the duties of the Clerk of the Crown, we must refer to page 96 of the "First Report of the Commissioners for examining into the Duties, Salaries, and Emoluments of the Officers and Clerks of the several Courts of Justice," printed in 1818; and for an explanation of the duties anciently appertaining to the abolished Clerk of the Hanaper, and now by Statute 3 & 4 Will. 4, c. 84, and Statute 15 & 16 Vict. c. 87, transferred (as we have already seen) to the Clerk of the Crown, we refer to page 59 of the same report. The duties of the Clerk of the Hanaper, it is stated in the above report, are to receive and get in the several ancient revenues of the Crown made payable to the Clerk of the Hanaper for the time being, and to pay thereout certain ancient salaries, allowances, and disbursements of divers officers of the Court of Chancery. For these duties certain salaries, allowances, and fees are payable to the Clerk of the Hanaper. It is also the duty of this officer to take an account of all patents, commissions, and grants that pass the Great Seal, and to register the same in his office; to collect the ancient fees thereon, and to account for certain proportions to the King, and to divers officers of the Court of Chancery; after paying thereout the particular fees to which each is respectively entitled, the remainder belongs to the Clerk of the Hanaper. It will be seen from this extract that in some respects the Clerk of the Hanaper was anciently a check upon the Crown Office and other offices, inasmuch as it was his interest to inquire into the business done on which depended the payment of his fees. Now the Clerk of the Crown has to perform the duties of the Clerk of the Hanaper, and has the collection of the same fees as heretofore payable (among others) by the Crown Office, *i. e.* himself and other officers, but he has no personal interest in seeing that the fees are duly paid to him, neither have the officers who receive fees from him any interest in seeing that the right amount is paid over, as they themselves are paid by salary. The result is, there are needlessly complicated accounts, needless payments, no effective audit, and needless expense. Paper C in the Appendix hereto gives an account of the receipts and payments on account of the Hanaper for the two half years of 1865, but the receipts vary very much in different half years, being often much larger than in the above-mentioned half years.

We will now return to an examination of the business done in the Crown Office. It may be summed up under the following heads: firstly, patents of dignities, such as Peerages; secondly, patents of offices, such as Lords Lieutenants, Lords of the Treasury, Lords of the Admiralty, Judges; thirdly, Commissions of the Peace. The fees paid on all the different appointments and services are exceedingly complex. We may take as an example the fees paid by a Baron on his creation. It may be interesting, however, to describe, in the first instance, the process of making a Peer. The following are the usual steps: in the first instance there is a sign-manual warrant directed by the Secretary of State to the Attorney or Solicitor General to prepare a Bill. Secondly, the Attorney General at his Patent Office prepares the Bill and signs it himself, or by the Solicitor General. Thirdly, it is laid before the Queen for her signature. Fourthly, the Queen returns it to the Secretary of State, who countersigns it. Fifthly, it goes to the Privy Seal to be sealed. Sixthly, it comes to the Crown Office to have the patent prepared. Seventhly and lastly, the patent goes to the Lord Chancellor to be sealed. The Baron appointed by this elaborate process pays in advance at the Home Office a lump sum to one of the clerks, who pays the fees due at the Attorney General's and Patent Bill Office and at the Crown Office, and accounts for the balance, if any. The remarkable complexity of the fees received at the Crown Office is to be traced to the circumstance, that the Crown Office undertook, at what date we have been unable to learn, to receive, for the convenience of various officers, the fees to which each of them was entitled on appointments passing through the Crown Office; and Statute 3 & 4 Will. 4, c. 84, and Statute 15 & 16 Vict. c. 87, have declared (as we have seen) that the fees of right payable to the officers therein mentioned shall continue to be received by them, but shall be paid into the Consolidated Fund, or into the Suitors' Fee

Fund, according to the particular case. It may be interesting to see in detail the fees paid by a Baron on appointment at the Crown Office, and their distribution and ultimate destination.

To the Crown Office, a Baron on appointment would pay, or have paid for him by a clerk at the Home Office, altogether 303*l.* 18*s.* 6*d.* Of this sum, 150*l.* would go for the payment of the stamp on the patent, and 2*s.* for a stamp on the warrant. He then pays a fee of 8*l.* 13*s.* 4*d.* to the Clerk of the Crown; a fee of 4*l.* 4*s.* to the deputy Clerk of the Crown, and a fee of 3*l.* 2*s.* to the engrossing clerk; the produce of these three fees is paid at certain times in the year into the Consolidated Fund, after deducting the salaries and expenses of the Crown Office. He next pays a fee of 24*l.* 13*s.* 4*d.* to the Clerk of the Hanaper, and 1*l.* 1*s.* to the deputy Clerk of the Hanaper; these two fees are likewise paid into the Consolidated Fund by the Clerk of the Crown, after the deduction of certain charges. The Baron then pays 9*l.* 9*s.* for the box in which his patent is contained, the parchment skins, and the engrossing; this is a charge for goods delivered and services actually performed, but the charge partakes in some degree of the nature of a perquisite to the chief clerk of the office, as it does not tally exactly with the cost of the box and the parchment skins. The Baron also pays a fee of 2*l.* 6*s.* 8*d.* to the Great Seal, a fee of 5*l.* 5*s.* to the Pursebearer, a fee of 6*l.* to the gentlemen of the chamber to the Great Seal, a fee of 1*l.* 1*s.* to the porter of the Great Seal, a fee of 2*l.* 5*s.* to the sealer and chaffwax, and a fee of 1*l.* 1*s.* to the deputy sealers; but these six fees are in fact all paid to the Lord Chancellor's Pursebearer, and he pays them over to the Suitors' Fee Fund, as required by Statute 15 & 16 Vict. c. 87. The Baron likewise pays a fee of 4*l.* 17*s.* 6*d.* to the Earl Marshal, a fee of 19*l.* 10*s.* to the Garter, a fee of 19*s.* 6*d.* to the keeper of the Council Chamber, a fee of 6*l.* 10*s.* to the principal usher of Scotland, a fee of 15*l.* 12*s.* to the Scotch heralds, and a fee of 35*l.* 2*s.* to the English heralds; these last-mentioned fees are however paid to the chief clerk of the Crown Office, with a fee of 2*l.* 4*s.* 2*d.* to himself, for his agency in collecting these fees, and he distributes them half-yearly to the above-named six officials, and they, when they receive their fees, retain them for their own use and benefit.

(All the above-mentioned fees are, it must be borne in mind, independent of those paid by the newly created Baron to the Attorney General's Patent Bill Office; there he pays a fee to the Attorney or Solicitor General, a fee to the patent clerk, a fee to the engrossing clerk, and a further small amount of stamp duty.)

The obvious amendment to which even at this early stage of our report we venture to call attention, is to lump together into one sum all the fees that are eventually payable to the same fund. It seems most absurd to make a number of separate entries and calculations for fees, all of which ultimately flow into the Consolidated Fund, or into the Suitors' Fee Fund.

It will be seen that the fees under the Crown Office may be gathered into three heads: fees which go to the Consolidated Fund, fees which go to the Suitors' Fee Fund, and fees which are paid over to the chief clerk for the benefit of certain individuals, such as the Earl Marshal, Garter, &c. This would, however, be simply an amendment of account, and would be independent of the more important question as to whether the fees should in all cases be levied at all; and if levied, whether they should not be paid by stamps. This latter question derives importance from the fact that, at present, there is, so to speak, no audit at all in the Crown Office. The account of the fees of the Clerk of the Crown and of the office expenses is rendered quarterly to the Treasury. The account of the fees of the Hanaper are rendered half-yearly (contrary to the 3 & 4 Will. 4, c. 84, s. 7, which prescribes that the fees should be accounted for once in every three months) to the Treasury. No detailed account is rendered of the fees paid to the pursebearer for the Suitors' Fee Fund, but the amount is simply paid over half-yearly (contrary to the 15 & 16 Vict. c. 87, which prescribes that the fees should be accounted for once in every month). No detailed account is rendered of the fees collected by the Clerk of the Crown for the petty bag, but the amount is paid over yearly. Of the fees paid to the Earl Marshal, the heralds, &c., no detailed account is rendered; the amount is paid over half-yearly. We may here suggest that it might be advisable to add all the fees paid to individuals for their own use, as, for instance, to heralds, to the amount of the Treasury stamp, and that the Treasury should compensate the individuals, present and future, by paying

paying to them a half-yearly fixed sum, calculated on the last 10 years' average of their fees.

Amongst the business of the Crown Office, but not included in Paper A, is the issuing of writs of election during the sitting of Parliament, and the receipt and custody of the poll books, and the giving copies of the same, when required. But, by a curious anomaly, writs issued for the calling together of a new Parliament are not issued from the Crown Office, but from the Petty Bag Office. The offices to which our inquiry has extended abound in this class of anomalies; for instance, the appointment of colonial bishops issue from the Crown Office; the appointment of home bishops issue from the Petty Bag Office. The appointment of some political officers issue from the Crown Office; of others from the Great Seal Patent Office.

A different kind of anomaly is this: the Admiralty pays the Crown Office the fees and stamps on a Lord of the Admiralty's appointment, and obtains repayment from him of the stamps, but not of the fees, though the fees as well as the stamps go into the Consolidated Fund. And we have to observe that a number of the fees payable to the Clerk of the Crown, the Deputy Clerk, and the Engrossing Clerk, have been remitted by orders of the Treasury, dated the 7th of April 1836, the 5th of December 1850, and May and July 1862, without any authority from Parliament, and even contrary to sect. 7 of the 3 & 4 Will. 4, c. 84, retaining all the fees which have been accustomed to be paid. The fees which have been thus dealt with, are such fees as aforesaid, payable on the appointment of the Lord Lieutenant of Ireland, the Commander in Chief, the Treasury Commission, the Admiralty Commission, the Inland Revenue Commission, the Customs Commission, the Colonial Bishops' Commission, Indian Judges, Audit Commissions, Governors of Colonies, Commissions of Inquiries, and all Civil Commissioners not comprised in the above. Also the like fees payable by the Master of the Rolls, the Lords Justices, the Vice Chancellors, the Judges of the Superior Courts, Commissioners in Bankruptcy, the Lord Lieutenants of counties, and the custodes rotulorum. The principle on which these fees have been remitted is evident, but it is difficult to understand why similar remissions have not been made in the cases of other appointments; such as the Queen's Serjeants, and Queen's Counsel, and the surrender of his office by a Judge, on which fees to the amount of 5*l.* 15*s.* 6*d.* are levied. And it is further to be observed, that, though the fees above mentioned have been remitted in the cases cited, the stamps are imposed and levied, notwithstanding that the stamps, just as the fees would be, are in the end paid over to the Consolidated Fund.

The establishment in the Crown Office consists of the Clerk of the Crown (and Hanaper), with three clerks and one messenger under him. The Clerk of the Crown has a salary, by Act of Parliament, of 1,200 *l.* a year, paid out of the Consolidated Fund; his clerks and messenger receive salaries amounting altogether to 956*l.* per annum, which is deducted from the monies received by the office.

The amount of business transacted by the office is considerable, but varies much in different years and different quarters, a variance which appears still more striking when the amount of monies for fees and stamps in different years is the subject of comparison; for instance, Paper B annexed, shows that in the year 1865 there was received 2,594*l.* 0*s.* 8*d.* for fees, and 3,015*l.* for stamps; and Paper B B, annexed, shows that in the year 1866 there was received 8,014*l.* 6*s.* 11*d.* for fees; 11,315*l.* for stamps. This very great difference in the amount of money received was owing principally to the creation or grant of several Peerages and dignities in 1866, the stamps and fees on which are very heavy, as may be seen in detail in Paper A annexed. The business in the Crown Office, which makes the largest and most constant demand on the time of the clerks, is the preparing new commissions of the peace, and entering the names of new justices in commissions of the peace for all counties and boroughs in England, and all counties in Scotland, and the preparing the justices dedimus writs. For the better understanding of the business actually done in the Crown Office, and of the fees received and payments made, we direct attention to the annexed Papers, marked B 1, B 2, B 3, B 4, C, D, E, and F, which give the accounts under separate heads for the half-year ending 31st December 1865. In these accounts all the details, however, are not given; the accounts as kept by the office are, and require to be, far more elaborate, and it must also be noted that this half-year, ending December 1865, happened to be one in which the fees received were below the average.

THE GREAT SEAL PATENT OFFICE is the next office receiving fees into which we inquired. This office was generally spoken of as "The Patent Office," and until a few years ago all patents for inventions, as well as all patents for appointments, issued from this same office, and were under the same head, viz., the Clerk of the Patents; but this is altered now; patents for inventions are under the Commissioners of Patents, and form no part of our inquiry; and because the office out of which they issue is generally called "The Patent Office," we have, for distinction sake, used the full title of "The Great Seal Patent Office."

We examined Mr. Lott, the acting clerk. The establishment in this office is practically nil; the Patent Clerk, C. B. Cardew, Esq., treats his business as a sinecure, but receives a salary of 400 *l.* per annum. The actual business is done entirely by Mr. Lott, who is clerk to the Lord Chancellor's principal secretary and chief clerk in the Presentation Office; he performs the duties of the Great Seal Patent Clerk in his own office for a remuneration of 30 *l.* a year. Paper G, which we append, shows the nature of the business, and the fees which are collected. The total of the fees collected in 1865 was 440 *l.* 15 *s.* 10 *d.*, of which 88 *l.* 6 *s.* 8 *d.* was paid direct to the Consolidated Fund by the Clerk of the Patents, and 190 *l.* 7 *s.* 4 *d.* to the Clerk of the Crown, to be paid by him to the Consolidated Fund, and 38 *l.* 11 *s.* 2 *d.* was paid direct to the Suitors' Fee Fund, and 123 *l.* 10 *s.* 6 *d.* to the Pursebearer, to be paid by him into the Suitors' Fee Fund. It will be seen that the disposition of these fees much resembles that of the Crown Office; a portion goes to the Consolidated Fund, a portion to the Suitors' Fee Fund; and the absence of audit is very much the same, part being paid under oath, and part being simply handed over to the Clerk of the Crown and to the Lord Chancellor's Pursebearer. The want of authority and of proper audit in this office is shown by the fact that large sums of money are claimed by the Treasury from the late clerk of the Patent Office, Mr. Leonard Edmunds, and are disputed by him to be due, and by the fact that a former clerk in the office, Mr. Ruscoe, charged of his own accord one guinea for every parchment and engrossing, putting the surplus profit into his own pocket.

The duties of the office consist in the preparation of charters, grants of office, annuities, licenses of denization, licenses in perpetuity, licenses for theatres, licenses for convocation, letters patent confirming the finding of convocation. The amount of the business is very small, not 30 patents in the year, except when a change of the Ministry occurs. In the year 1863 there were only nine patents. In this office we also find partial remissions of fees in particular cases, in obedience to Minutes of the Treasury, but apparently without the authority of any Act of Parliament. The duties of this office are very analogous to the duties of the Crown Office, and in a later part of our report we shall be found to recommend that its business should be entirely transferred to that office.

The Third Office receiving Fees into which we inquired was the PETTY BAG OFFICE.

We examined Mr. A. Murray, the Clerk of the Petty Bag, who produced his day books; we append the paper which he handed in, marked H, and call especial attention to the 19th, 20th, and 21st pages, showing the various distribution of the fees received, their amount in 1865, and the want of any proper audit. The establishment consists of the Clerk of the Petty Bag at a salary of 600 *l.* a year, and one assistant clerk at 250 *l.*; the engrossing is done by law stationers. Statutes 11 & 12 Vict. c. 94, and 12 & 13 Vict. c. 119, regulate the office as it now is, and there are subsequent orders of the Lord Chancellor and the Master of the Rolls.

The nature of the business of this office is of a double character. The Clerk of the Petty Bag acts partly as an officer in attendance on the Court of Chancery, and has to swear in solicitors, or strike them off the roll, to administer oaths of office, and to attend with records; but besides that, a variety of writs of procedure used to be issued from the Petty Bag Office, of which a large number have fallen into disuse, but others still issue from this office (or more correctly they are sealed at the office, being prepared by the parties or their solicitors); as for instance, writs of *scire facias*, writs of *certiorari*, writs *de coronatore eligendo*. The appointment of archbishops and bishops for England and Wales (N.B., the appointment of colonial bishops issues from the Crown Office) is also made out in the Petty Bag Office, and there are fees on the three steps in the appointment of

of bishops; there is, 1st, the *congé d'élice*, a patent; 2ndly, the Royal Assent, a patent; 3rdly, the patent of assistance and writs of restitution of temporalities.

Writs for the calling together of a new Parliament also issue from this office (*N.B.* Writs of election of Members of Parliament during a Parliament issue from the Crown Office), viz., writs of summons to every Peer, writs for the election of Members from England, Wales, and Scotland, to the House of Commons, and the commissions for electing Peers of Scotland.

The Day-book exhibited by Mr. Murray showed that the business done in the office was very small in amount, not averaging more than three or four small matters a day. As regards the nature of the fees, those charged for the attendance of the Clerk of the Petty Bag at the Court are simply in the nature of fees to himself for attendance, and are now paid by him into the Suitors' Fee Fund account. In the appointment of archbishops and bishops the fees are complex, but may be grouped under very similar heads with those levied in the Crown Office, fees paid into the Suitors' Fee Fund, fees paid into the Consolidated Fund, fees paid to the Purse Bearer, and through him to the Suitors' Fee Fund, and fees paid to the Clerk of the Crown to go to the Consolidated Fund. There is no audit in any of these cases, but in one case the payment is made on oath. The fees for the writs for a general election to Parliament are about 260 *l.* We will here observe that in Ireland the Clerk of the Crown and Hanaper fulfils the duties of the Clerk of the Petty Bag in many respects; among others in making out the appointment of archbishops and bishops, and in issuing the writs of election for the Irish Members of the House of Commons, as well on a general election as on vacancies occurring during a Parliament. And this would clearly appear to be the right course to be adopted in England. Other duties now performed by the Clerk of the Petty Bag could as conveniently be performed by other officers of the Court of Chancery, viz., by the Clerks of Records and Writs, and by the Clerk of Inrolments, as we shall mention again in a subsequent part of our Report, where we enumerate our recommendations.

In describing the business of the Petty Bag Office we omitted to mention that here are issued every special commission to seize lands escheated to the Crown, or purchased by aliens, or forfeited by felons. The instructions for special commissions are sent by the Treasury, and the fees, which go partly into the Consolidated Fund, but more largely into the Suitors' Fee Fund, more or less directly, are paid by the Solicitor to the Treasury, and come out of public funds. We particularly advert to this case, as it is only one of several instances that we have met with in the course of our inquiry, of payments made by officers *inter se*, on account of public business, a proceeding which appears to us to be so entirely without any good purpose that it ought to be altogether abandoned.

Fourthly.—THE ATTORNEY GENERAL'S PATENT BILL OFFICE.

We did not examine any person connected with this office, which, to say the truth, we had great difficulty in discovering (it is not mentioned in the Law List); but Mr. Johnstone, the Clerk of the Patents to Her Majesty's Attorney and Solicitor General, sent in a paper, setting out the business, with the details of the fees for 1865. (*See* the paper in the Appendix, marked I.) We would wish also to refer to the examination of Mr. Johnstone in the Report of the Committee on the Signet and Privy Seal Offices, 1849, beginning at page 1. (*See* also Appendix, No. 8, to the same Report.) His duties briefly stated are, on receipt of a warrant from the Queen, preparing the draft of the Queen's Bill, which contains the exact tenor of the intended grant, as it is to be passed under the Great Seal; filing and entering in the office books such warrant, and getting the same stamped with a 1*l.* 10*s.* stamp.

In 1848 a Queen's Bill was necessary for patents of new inventions as well as for other patents; that step is now dispensed with in the case of new inventions, but has been retained in the case of other patents. The chief business now is, the preparing of Bills of patents for charters, commissions, and appointments; in fact, the patent for every office, dignity, commission, or charter is in its first stage prepared here. But the Bills are all drawn up according to certain forms in the office. They are submitted by a Secretary of State for Her Majesty's signature, and the Bill, when signed, is called the Queen's Bill.

We desire to call attention to the observations of the Committee in the Report

above mentioned in respect of patents of appointments to office (*see* page vi). They say, "It appears to us that the process of passing the letters patent might be simplified with great advantage. No necessity can exist for a reference, in every case of a fresh appointment, to the Attorney and Solicitor General. When a form of appointment has once been settled by competent legal authorities, so as to leave nothing to the discretion of the department beyond the insertion of the proper names, dates, &c., in the blank spaces, the Privy Seal might at once be fixed to the original document prepared in the Department from which the appointment emanates. This would be a sufficient authority to the Lord Chancellor for causing the patent to be engrossed and for affixing the Great Seal to it."

We fully concur in this recommendation, and we believe, even in the case of charters, no Bill is necessary or desirable. The draft for the charter should be prepared in the Home Office or other public office, according to the nearest precedent, and should only be submitted for approval to the Attorney or Solicitor General when necessary, and after being approved by him the course would be precisely the same as in the case of appointments by letters patent.

Of the fees received in the Attorney General's Patent Bill Office, it will be seen by Paper I. in the Appendix, that they are divided between the Attorney and Solicitor General, the Patent Clerk and Engrossing Clerk, each receiving and retaining them for himself. There is no salary attached to the office of the Patent Clerk, and the fees he receives are subject to deductions for the rent of chambers and other office expenses of the Patent Clerk.

Fifthly.—THE PRESENTATIONS OFFICE.

WE examined Mr. Lott, the clerk, who handed in the paper annexed, marked L.

The business of this office is uniform, and merely concerns clerical appointments. The fees levied, besides the *ad valorem* stamp, and the charges for engrossing and box, are paid in respect of the Secretary of Presentations, the Clerk of Presentations, and the deputy clerk; and these three fees are paid over, by the Secretary of Presentations, direct to the Consolidated Fund, under oath, in lieu of audit. There is a further fee for the Hanaper, which is handed over to the Clerk of the Crown (without audit or oath), and paid by him to the Consolidated Fund. And, finally, there is a fee for the Great Seal handed over to the Pursebearer (without audit or oath), and paid by him to the Suitors' Fee Fund.

Thus there are five separate classes of fees, besides stamps and charges for the box; but the fees in four of the classes merge in the Consolidated Fund, the remaining fees flowing into the Suitors' Fee Fund. The lowest charge of fees paid in this office is 8*l.* 1*s.*, the highest 14*l.* 19*s.*, exclusive of the stamp; and if the grant be sealed at a private seal (*i. e.* not on the public seal days of the Great Seal), there is an extra charge of 2*l.* 1*s.* 6*d.* The total amount of the fees in 1865 was 650*l.* 1*s.* 6*d.*, of which, altogether, 497*l.* 6*s.* 6*d.* went to the Consolidated Fund, and 152*l.* 15*s.* to the Suitors' Fee Fund. The fees are paid by deans, archdeacons, canons, chaplains, rectors, vicars, and perpetual curates, fellows and masters of schools.

As regards this office, the only change we recommend is the substitution of stamps for money fees, which will simplify the accounts and make an effective audit easy. But we must be understood to give no opinion on the question whether a revision of these fees is not desirable.

Sixthly.—THE MESSENGER TO THE GREAT SEAL.

MR. CHOWLER, the deputy messenger was examined, and handed in a paper annexed, and marked M. He stated in evidence that the emoluments of the messenger amounted to about 400*l.* per annum, including a fixed sum of 54*l.* 15*s.* paid out of the Hanaper, from which the Clerk of the Hanaper deducts eight per cent.

The duties of the messenger are to obtain the writs for the election of Members to serve in Parliament, and to deliver them at the General Post Office, or, within the London district, to the several returning officers, pursuant to the Act 53 Geo. 3, c. 89, to convey Her Majesty's proclamation to Scotland, and writs to Ireland, for the election of the representative peers, to convey writs of super-sedeas to any magistrate—now a matter of rare occurrence.

And

And, upon the receipt of any warrant from the Lord Chancellor, to apprehend any person who may have committed a contempt of the High Court of Chancery. The fees received in the execution of such warrant are set out in the annexed paper marked M, and are now paid to the Suitors' Fee Fund, less the expenses out of pocket.

Both the duties and fees of the messenger are, as it will have been seen, inconsiderable; but it appears to us worthy of consideration, whether his duties should not be separated, and his office, perhaps, abolished altogether. In Ireland there is no messenger to the Great Seal, and we would suggest that the duties of the messenger to the Great Seal in England, which relate to election writs, should be performed by the messenger attached to the Crown Office, whence the writs issue in part at present, and ought to issue altogether, and that the duties of the messenger to the Great Seal in apprehending persons for contempt of the Court of Chancery, could be performed by the Deputy Serjeant-at-Arms and the tipstaff of the Lord Chancellor.

Our inquiry into the present system of levying fees would not be complete without considering the case of the Pursebearer to the Lord Chancellor.

The duties of this officer are to be in constant attendance on the Lord Chancellor, and to take and execute all orders relative to the keeping, opening, and affixing the Great Seal to all grants, patents, commissions, writs, and instruments, whether by public or by private seal. But it is unnecessary to examine into these duties, for the Pursebearer receives no fees directly in respect of them; he is paid by salary under the 15 & 16 Vict. c. 87, which transferred to him the duties of chaffwax and sealer. His case presents this curious feature, that he receives considerable sums of money from the Crown Office, Great Seal Patent Office, Petty Bag Office, Presentations Office, &c., for fees due to, and formerly received by him for, various officers of the Court of Chancery, all of which sums he is now required by the last-mentioned Act to pay monthly into the "Suitors' Fee Fund Account." The annexed paper, marked N, shows the amounts received by the Pursebearer in the years 1862, 1863, 1864, and 1865, averaging about 600 *l.* per annum; and what he receives he pays over half-yearly (not monthly) upon affidavit to the Accountant General in Chancery to the credit of the Suitors' Fee Fund Account. But there arises the natural question, why the Pursebearer should receive fees from public offices, simply to pay the amount received over into another public office? This circuitous payment into the Suitors' Fee Fund not only gives no valid guarantee for the correct receipt and payment by the public office of what is due, but it offers facilities for embezzlement and fraud; the Pursebearer at the best is but a sure conduit passing on impassively all that is poured into him, without the means of knowing if the amount is correct or not. It speaks well for the honesty and good conduct of all the officers and clerks in the different public offices receiving fees that we have inquired into, that only in one office, viz., the Great Seal Patent Office (and not in the time of the present officers), have we heard of any wrong doings, or the suspicion of such; though, as we have had frequently occasion to observe, the audit in every one of these offices is exceedingly imperfect. In respect of the fees which the Pursebearer receives, it is perfectly clear that, even if no other alteration were to be made in the levying of the fees themselves, they should at all events cease to be paid to the Pursebearer, and should go direct into the Suitors' Fee Fund from the public office which first receives them.

There is another and a different point to which we would invite attention, in connection with the duties of the Pursebearer, who, it must be remembered, now unites all the duties of sealer and chaffwax; it is the difference in the charge made, or fee, upon sealing any instrument under the Great Seal by public seal or by private seal. If the instrument is sealed by private seal, the extra charge is in all cases 2*l.* A document is considered to be sealed by private seal when the Great Seal is affixed on any but the appointed seal days. Only two days in the week are seal days during term time; out of term time there are none. In former times, when the instruments to be sealed were few in number, and the officers concerned had no salaries, and were only paid by fees, there was some reason in having few public seal days, and in allowing an extra charge for sealing on other days; but in these times there is no such reason for the practice. The extra charge of 2*l.* is ultimately paid into the Suitors' Fee Fund, and we are assured that great public convenience, and no private inconvenience, would ensue from doing away with the distinction between public and private seals, except

during the vacations, when certain public seal days might be appointed which would suffice, save in a few cases requiring immediate sealing. In many cases where the grant is of small amount, as, for instance, in the presentation of a small Crown living, great relief would be felt by extinguishing this now frequent charge of 2*l.* for a private seal, and it would conduce to a more speedy and regular dispatch of the business requiring to be passed under the Great Seal. The proposed change is, we think, well deserving of consideration.

We have now concluded our examination of the mode of levying fees in use at the different public offices, and of their distribution and audit. We have taken much pains to understand the practice of each office, and we believe that we have given an accurate account of each, at least in essential points. We think we have shown the existence of those evils to which we directed attention in the beginning of our Report, a minute subdivision of fees, a cumbrous system of accounts, and generally, an utter absence of effective audit. In short, the present system makes much labour out of little work, and passes public monies unchecked through many hands, which monies would be much more simply and securely paid by being paid direct into the public fund, which they are destined ultimately to reach.

We shall now proceed to detail the alterations which the facts disclosed seem to render advisable.

In the first place, fees should be paid not in money, but by stamps (as has been provided in the case of legal proceedings before the Court of Chancery, by stat. 15 & 16 Vict. c. 87). Of stamps there would require to be, besides the present revenue stamp, a "Treasury stamp," in respect of the fees which go into the Consolidated Fund, and a "Chancery stamp," in respect of the fees which go into the Suitors' Fee Fund, and these stamps should be affixed by the office preparing the instrument, whether patent, grant, or charter, &c. These three stamps would include the whole amount of fees now payable in respect of any instrument under the Great Seal, with the exception of patents of nobility, baronetages, and knighthood, where fees are due to the Earl Marshal, the Garter, English and Scotch heralds, &c. And to avoid the separate collection, auditing, and payment of these fees last-mentioned, an arrangement could be made between the Treasury and these offices, that they should accept a half-yearly payment from the Treasury of the average amount received by each officer, or his predecessor, in the last 10 years; and the amount they collectively received on each instrument would be added to the amount of the Treasury stamp to be affixed to the instrument; thus there would be no loss to the Consolidated Fund, or to the individual officers, and, besides other larger advantages, such a change would put an end to the present bad practice of the chief clerk in the Crown Office receiving an agency allowance for collecting and paying over these fees.

We have spoken of three different stamps being required, but the Revenue stamp and the Treasury stamp having a common destination in the Consolidated Fund, might be conveniently fused into one stamp. There could be no possible object in the separation of two stamps levied on the same principle, and the proceeds of which would flow into the same channel.

By the substitution of stamps for money payments of fees, a simple and effective audit would be rendered possible, and the accounts in the different offices would be greatly simplified and shortened. An end would also, *ipso facto* be made of the present vicious system of payments, by public officers to public officers, for the purpose of their handing over the sums paid to public funds (we call to mind as one instance in point, the various payments so made to the Purse-bearer, all destined to go into the Suitors' Fee Fund). Secondly, we recommend, almost as a necessary amendment of the present system, that the Great Seal Patent Office, the Petty Bag Office, the Attorney General's Patent Bill Office, and the Messengership to the Great Seal, should be abolished, and that such of the duties now performed by these offices or officers as are not in themselves superfluous should be transferred to the Crown Office and other public offices or officers.

But we must submit our recommendations in respect of each of these offices singly.

The Attorney General's Patent Bill Office we shall take first, inasmuch as we believe that this office and its special functions are altogether unnecessary. Those functions it will be remembered consist in the preparation of a preliminary form for the issue of instruments under the Great Seal, which form, technically called
the

the Bill, appears quite unnecessary. We believe this office to perform no duties which cannot be as well performed, and at a saving of time and expense, by the public office, whether the Home Office, Colonial Office, &c., with which the particular business originates, be it grant or charter. In certain cases a reference to the Attorney or Solicitor General would be still needful, where the business was unusual and presented special difficulties.

THE GREAT SEAL PATENT OFFICE.—It will be remembered that we found this office to be performing the very same kind of duties as the Crown Office, but to a very much smaller amount, without any supervision by the head of the office, the Clerk of the Patents, and by means only of an assistant clerk at 30 *l.* a year, who happens to be a very careful efficient person, but has other official duties requiring all his time. And we cannot but think that not only a saving of expense, but a great convenience to the public, would result from the abolition of this office, and from the transfer of its duties to the Crown Office.

THE PETTY BAG OFFICE.—In our account of this office we have described the leading features of our recommendations; they are, that the business relating to the appointment of archbishops and bishops in England and Wales, and the issuing of writs for the calling together of a new Parliament, be transferred to the Crown Office; and that the other duties now performed by the Clerk of the Petty Bag be performed partly by the Clerks of Records and Writs, and partly by the Clerk of Inrolments. We do not particularise what duties should be performed by the Clerks of Records and Writs, and what by the Clerk of Inrolments, as it would lead us into details unnecessary here, and of which we have no practical knowledge. The very intelligent and candid Clerk of the Petty Bag, Mr. Murray, himself assured us, that this arrangement offered no difficulties, and he was ready to admit that the Petty Bag Office, as it is, is of small usefulness to the public.

As to the messengership to the Great Seal, it is unnecessary to repeat here our reasons for thinking it desirable to abolish it. Its continued existence or abolition is of small consequence, but to us it appears a mistake to entrust its duties to an independent officer; for those duties, diverse as they are, are all of a menial nature, and it is the common history of such offices to find them regarded as mere pieces of patronage to be bestowed on old servants, and very often, as in the present case, the duties are all performed by a deputy.

By the abolition of the four above-named offices, and the transfer of their duties partially or entirely to the Crown Office, the business of the latter office would no doubt be somewhat increased, but the clerks in the Crown Office would have their labours diminished in a much greater degree by the simplification of the accounts, and the public would be more conveniently and better served by having all instruments under the Great Seal (except the business of the Presentations Office and of Patents for Inventions) prepared at one office, and under competent supervision; and there would also be a considerable saving of public money.

We have not been careful to estimate what this saving would annually amount to; it is not to be judged of simply by the amount of the salaries saved, and which have been separately mentioned in this report; the union of several offices in one would effect a considerable saving in the aggregate of the office expenses. But, in our opinion, the abolition of these four offices is called for by a more urgent necessity than the direct saving of the expenditure they occasion; the very fact of the business to be done being brought to one office is of great advantage. Inefficiency and fraud find it more difficult to avoid detection, and useful reforms are more easily perceptible, and are more easily carried out. We have, by our own experience in this very matter, found it to be not a little difficult and laborious to obtain a correct understanding of the nature of the business, and the procedure of the different offices mentioned in this our Report, and very possibly here and there we may be found less accurate than we could wish.

In mentioning the simplification of accounts in the Crown Office, we must not omit that henceforward no separate accounts ought to be kept for the Hanaper Office, as is still done; that office should be completely merged in the Crown Office, and the ancient charges on the Hanaper Office, so far as they survive, should be treated as charges on the Consolidated Fund, to be paid by the Crown Office (or Treasury, as on examination would be found most convenient). The nature of some of the charges on, and receipts of, the Hanaper Office may be

seen in Paper C annexed; and it will be remarked that several of these payments and receipts would cease if effect were to be given to our recommendations, that the offices themselves should be abolished. And it should be a fixed principle that henceforward there shall be no charging or payment of fees by one public office to another public office in respect of public business.

We desire further to recommend, if the abolition of these four offices is determined on, that the abolition be immediate, and not dependent on the lives of the present holders of these offices. Of course each officer should receive all such compensation as he may be entitled to (it is not for us to go into such details); but we would point out that disadvantages commonly follow from delaying the execution of reforms found to be necessary, and which are made the subject of legislative enactment. The Act of Parliament has, in the first place, to provide for two periods, the intermediate period during the lives of the holders of the offices to be abolished, and the period when the full reform is to have effect; this is an additional difficulty, and it also tends to obscure a clear insight into all the points needful to be provided for in the contemplated reform. We have proof of these truths in Statute 2 & 3 Will. 4, c. 111, to which, as "An Act to abolish certain Offices connected with the Court of Chancery," &c., we have had occasion to refer in this very matter, and we have seen it had to be enlarged and amended by Stat. 3 & 4 Will. 4, c. 84, and again by Stat. 15 & 16 Vict., c. 87. Moreover, it is but natural that officers under sentence of abolition should be found wanting in careful and energetic administration, and there is a difficulty in getting good assistants to carry on the work in such offices.

Legislative enactment will be necessary to carry out our recommendation for the substitution of stamps for the payment of fees, and we think the same statute should provide for the contemporaneous abolition of the Great Seal Patent Office, the Petty Bag Office, the Attorney General's Patent Bill Office, and the messengership to the Great Seal.

We are, &c.
(signed) *George J. Goschen.*

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THE Warrants for Patents of Creation are received in the Crown Office from the Home Office, and paid for by that Office.

Commissions of Inquiry are received in the Crown Office from the Home Office, and paid for by that Office.

Lieutenant and Custodes of Counties are received in the Crown Office from the Home Office, and paid for by that Office.

The Warrants for Patents relating to the Colonies are received from the Colonial Office, and paid for by that Office.

The Warrants for Patents relating to India from the India Office, and paid for by that Office.

The Warrants for Patents for Treasury, Admiralty, Inland Revenue, Customs, and Lord Lieutenant of Ireland, from the Privy Seal Office, and paid for by the Chief Clerk there.

All Law Patents are paid by the Judges, &c., direct to Crown Office.

Justices' Writs, Commissions of Peace, Circuit Commissions, and Commissions of Sewers, &c., are paid for by the parties applying for the same, and the Clerks of Assize.

As to Audit of Fees received.

The Fees received in the Crown Office for that Office are accounted for to the Treasury every half-year, the salaries and expenses of the Office being deducted therefrom, 5 & 6 Will. 4, c. 47, s. 2.

The Hanaper Fees are also accounted for to the Treasury, subject to certain charges thereon, 3 & 4 Will. 4, c. 84, s. 7.

The Fees received and bracketed in the accompanying statement as paid to the Lord Chancellor's Purse Bearer are accounted for and paid to him every half-year.

The Fees received for Garter, &c., are paid to the respective parties every quarter.

PAPER (A.)

CROWN OFFICE.—FEES.

NAME OF INSTRUMENT.	Amount Received.	55 Geo. 3, c. 184.			Paid to Treasury after deducting Salaries and Expenses of Crown Office.				Paid to Treasury, 15 & 16 Vict. c. 87.	Paid to Treasury after deducting certain Charges thereon.	
		Stamps.	Stamps on Warrants and Docquets.		Clerk of the Crown.	Deputy.	Engrossing Clerk.	Fractions.		Secretary of Commissioners.	Hanaper.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Duke's Patent of Creation	691 1 6	350 — —	— 2 —		48 6 8	6 6 —	3 3 —	— 2 —	— — —	61 13 4	1 1 —
Ditto for every remainder	386 2 2	350 — —	— — —		10 6 8	2 2 —	1 1 —	— — —	— — —	20 — —	— — —
Ditto for the second and every other skin	43 16 4	20 — —	— — —		10 6 8	2 2 —	1 1 —	— — —	— — —	4 — —	— — —
Marquis's Patent of Creation	589 13 11	300 — —	— 2 —		32 13 4	6 6 —	3 3 —	— 1 1	— — —	61 13 4	1 1 —
Ditto for every remainder	336 2 2	300 — —	— — —		10 6 8	2 2 —	1 1 —	— — —	— — —	20 — —	— — —
Ditto for the second and every other skin	43 16 4	20 — —	— — —		10 6 8	2 2 —	1 1 —	— — —	— — —	4 — —	— — —
Earl's Patent of Creation	464 3 6	250 — —	— 2 —		21 13 4	5 5 —	2 2 —	— 2 4	— — —	34 13 4	1 1 —
Ditto for every remainder	279 2 2	250 — —	— — —		10 6 8	2 2 —	1 1 —	— — —	— — —	13 — —	— — —
Ditto for the second and every other skin	43 16 4	20 — —	— — —		10 6 8	2 2 —	1 1 —	— — —	— — —	4 — —	— — —
Viscount's Patent of Creation	384 11 —	200 — —	— 2 —		21 13 4	5 5 —	2 2 —	— — —	— — —	28 13 4	1 1 —
Ditto for every remainder	225 11 8	200 — —	— — —		10 6 8	1 11 6	1 1 —	— — —	— — —	10 — —	— — —
Ditto for the second and every other skin	43 5 10	20 — —	— — —		10 6 8	1 11 6	1 1 —	— — —	— — —	4 — —	— — —
Baron's Patent of Creation	303 18 6	150 — —	— 2 —		8 13 4	4 4 —	3 2 —	— — —	— — —	24 13 4	1 1 —
Ditto for every remainder	175 1 2	150 — —	— — —		10 6 8	1 11 6	— 10 6	— — —	— — —	10 — —	— — —
Ditto for the second and every other skin	43 5 10	20 — —	— — —		10 6 8	1 11 6	1 1 —	— — —	— — —	4 — —	— — —
Writ calling the eldest Son to his Father's Barony	64 4 6	— — —	— — —		9 13 4	4 4 —	2 4 —	— — 4	— — —	— — —	— — —
Grant and confirmation of a Barony to one of several daughters	195 9 —	150 — —	— 2 —		9 13 4	4 4 —	2 2 —	— — —	— — —	— — —	— — —
Baronet's Patent of Creation, two skins	201 1 6	100 — —	— 2 —		7 16 8	2 2 —	3 2 —	— 2 —	— — —	9 6 8	— 10 6
Ditto for every remainder	110 14 8	100 — —	— — —		5 6 8	1 1 —	— 10 6	— — —	— — —	2 10 —	— — —
Ditto for the third and every other skin	28 19 6	20 — —	— — —		3 10 —	1 1 —	— 10 6	— — —	— — —	2 13 4	— — —
Knight Bachelor, Patent of Creation	87 1 6	30 — —	— 2 —		5 6 8	2 2 —	1 1 —	— — 10	— — —	6 13 4	— 10 6
Lord Lieutenant of Ireland, three gilt skins	225 13 2	200 — —	— 2 —		— — —	— — —	— — —	— — —	— — —	3 — —	— — —
Commander in Chief	215 — 8	200 — —	— 2 —		— — —	— — —	— — —	— — —	— — —	1 — —	— — —
Treasury Commission, gilt skin	13 11 2	According to salary.	— 2 —		— — —	— — —	— — —	— — —	— — —	1 — —	— — —
Admiralty ditto three skins	16 15 6	— ditto	— 2 —		— — —	— — —	— — —	— — —	— — —	3 — —	— — —
Inland Revenue ditto	10 19 10	— ditto	— 2 —	*	— — —	— — —	— — —	— — —	— — —	2 2 —	— — —
Customs ditto	11 4 10	— ditto	— 2 —		— — —	— — —	— — —	— — —	— — —	2 — —	— — —
Ordinary Commissions, viz., Colonial Bishops, Indian Judges, Audit Commissions, Governors of Colonies, Commissions of Inquiry, and all Civil Commissions not comprised in the above.	9 3 8	— ditto	— — —		— — —	— — —	— — —	— — —	— — —	1 — —	— — —
Ditto, for the second, and every other skin	3 4 8	— — —	— — —		— — —	— — —	— — —	— — —	— — —	1 — —	— — —
Law Patents, viz., Queen's Serjeants, Queen's Counsel, and Patents of Precedence.	62 5 6	30 — —	1 12 —		5 16 2	2 2 —	1 11 —	— — 4	— — —	5 3 4	— 10 6
Ditto, Master of the Rolls, Lords Justices, or Vice Chancellors.	214 4 8	200 — —	— 2 —		— — —	— — —	— — —	— — —	— — —	1 4 —	— — —
Ditto, Judge of one of the Superior Courts	224 17 10	200 — —	1 12 —		— — —	— — —	— — —	— — 4	— — —	— — —	— — —
Ditto, Commissioners in Bankruptcy	20 4 —	According to salary.	1 12 —	*	— — —	— — —	— — —	— — —	— — —	1 — —	— — —
Lord Lieutenant of a County	40 19 6	30 — —	— 2 —		— — —	— — —	— — —	— — —	— — —	2 3 4	— 10 6
Custos Rotulorum, ditto	45 13 10	30 — —	1 12 —		— — —	— — —	— — —	— — —	— — —	3 4 8	— 10 6
Commission of Sewers, one skin	10 4 2	— — —	— — —		2 19 8	2 2 —	1 1 —	— — —	1 1 —	— — —	— — —
Ditto second, and every other skin	4 17 10	— — —	— — —		1 14 10	2 2 —	1 1 —	— — —	— — —	— — —	— — —
Justice of the Peace, Dedimus	3 3 —	— — —	— — —		1 6 8	— 2 6	— 1 —	— — 4	1 5 —	— 4 6	— — —
General Dedimus	10 10 —	— — —	— — —		5 4 6	— — —	— — —	— — 6	5 2 6	— — —	— — —
Special - ditto	1 1 —	— — —	— — —		— 12 4	— 6 8	— 1 —	— — 6	— — —	— — —	— — —
Scotch - ditto	5 5 —	— — —	— — —		— — —	— — —	5 5 —	— — —	— — —	— — —	— — —
Filing Returns: Counties, 4 s. each knight; Boroughs, 2 s. each burgess.	— 4 —	— — —	— — —		— 4 —	— — —	— — —	— — —	— — —	— — —	— — —
Searches: Records, 3 s. 6 d.; Books, 1 s.	— 3 6	— — —	— — —		— 3 6	— — —	— — —	— — —	— — —	— — —	— — —
Commissions of Peace, England and Wales: 1 l. 1 s., 10 s. 6 d., or 5 s., according to number of names.	1 1 —	— — —	— — —		— — —	— — —	1 1 —	— — —	— — —	— — —	— — —
Ditto, Scotland, 3 l. 3 s., or 2 l. 2 s., ditto	3 3 —	— — —	— — —		— — —	— — —	3 3 —	— — —	— — —	— — —	— — —
Circuit Commissions (eight Circuits)	7 15 —	— — —	— — —		— — —	7 15 —	— — —	— — —	— — —	— — —	— — —
Ditto, inserting a new name	1 1 —	— — —	— — —		— — —	1 1 —	— — —	— — —	— — —	— — —	— — —
Copies of Indenture and Return, 12 s. 6 d. each	1 5 —	— — —	— — —		— — —	1 5 —	— — —	— — —	— — —	— — —	— — —
Writ for a Serjeant-at-Law	4 9 —	— — —	1 10 —		1 14 10	1 1 —	— 2 6	— — 2	— — —	— — —	— — —
Surrender of a Judge	5 15 6	— — —	1 15 —		1 17 6	— 10 6	— 2 6	— — —	— — —	— — —	— — —
Attorney and Solicitor General*	54 7 10	30 — —	1 12 —		— — —	— — —	— — —	— — 4	— — —	5 3 4	— 10 6
Copies of Poll-books 3 d. per folio, of 72 words, paid to stationer.											

* Fees on these Patents remitted by Orders of the Treasury, 7th April 1836, 5th December 1850, May and July 1860.

* Fees on these Patents remitted by Orders of the Treasury, 7th April 1836, 5th December 1850, May and July 1862.

PAPER (A.)

CROWN OFFICE.—FEES.

Cost.	Chief Clerk.	Paid to Lord Chancellor's Purse Bearer.								Paid to Clerk of Petty Bag.	Paid to these several Officers or their Agents.					
Boxes, Skins, and Engrossing.	Agency.	Great Seal.	Purse Bearer.	If Sealed at Private Seal.	Gentlemen to Great Seal.	Porter to Great Seal.	Sealer and Chaff Wax.	Deputy Sealers.	Sixpenny Seal.	Petty Bag Office.	Earl Marshal.	Garter on 1st Creation.	Keeper of of the Council Chamber.	Principal Usher of Scotland.	Scotch Heralds.	English Heralds.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
9 9 -	4 15 3	2 6 8	5 5 -	2 - -	6 - -	1 1 -	2 5 -	1 1 -	- - -	- - -	- - -	19 10 -	2 12 1	21 2 6	52 - -	91 - -
- - -	- - -	2 12 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5 - -	- - -	1 6 8	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
9 9 -	3 17 6	2 6 8	5 5 -	2 - -	6 - -	1 1 -	2 5 -	1 1 -	- - -	- - -	- - -	19 10 -	1 19 -	17 17 6	39 - -	73 2 6
- - -	- - -	2 12 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5 - -	- - -	1 6 8	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
9 9 -	2 16 9	2 6 8	5 5 -	2 - -	6 - -	1 1 -	2 5 -	1 1 -	- - -	- - -	- - -	19 10 -	1 12 7	14 12 6	26 - -	55 5 -
- - -	- - -	2 12 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5 - -	- - -	1 6 8	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
9 9 -	2 8 3	2 6 8	5 5 -	2 - -	6 - -	1 1 -	2 5 -	1 1 -	- - -	- - -	- - -	19 10 -	1 5 11	9 15 -	19 10 -	43 17 6
- - -	- - -	2 12 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5 - -	- - -	1 6 8	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
9 9 -	2 4 2	2 6 8	5 5 -	- - -	6 - -	1 1 -	2 5 -	1 1 -	- - -	- - -	4 17 6	19 10 -	- 19 6	6 10 -	15 12 -	35 2 -
- - -	- - -	2 12 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5 - -	- - -	1 6 8	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- 19 4	- - -	- - -	- - -	6 - -	- 10 6	- - -	1 1 -	- - -	- - -	- - -	- - -	- - -	6 10 -	15 12 -	15 12 -
9 9 -	- - -	2 6 8	5 5 -	2 - -	6 - -	1 1 -	2 5 -	1 1 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
4 4 -	- 19 7	3 13 4	2 12 6	2 - -	3 - -	- 10 6	1 - -	- 10 6	- - -	- - -	3 11 6	- - -	- 19 6	4 17 6	8 18 6	21 2 3
- - -	- - -	1 6 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- 18 -	- - -	1 6 8	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2 10 -	- 13 11	2 6 8	2 12 6	2 - -	3 - -	- 10 6	1 - -	- 10 6	- - -	- - -	3 11 6	- - -	1 5 4	3 5 -	8 5 9	9 13 6
18 7 -	- - -	1 16 8	1 6 6	- - -	- - -	- - -	- - -	1 1 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
8 5 -	- - -	1 16 8	1 6 6	2 - -	- - -	- - -	- - -	- 10 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
8 5 -	- - -	1 16 8	1 6 6	- - -	- - -	- - -	- - -	1 1 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
4 16 -	- - -	4 10 -	1 6 6	2 - -	- - -	- - -	- - -	1 1 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
3 7 -	- - -	3 3 4	1 6 6	- - -	- - -	- - -	- - -	1 1 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
3 12 -	- - -	3 3 4	1 6 6	- - -	- - -	- - -	- - -	1 1 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2 10 -	- - -	1 16 8	1 6 6	2 - -	- - -	- - -	- - -	- 10 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
- 18 -	- - -	1 6 8	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
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2 10 -	- - -	1 16 8	1 6 6	- - -	6 15 -	- - -	- - -	- 10 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2 10 -	- - -	5 6 2	- - -	2 - -	6 15 -	- - -	- - -	- 10 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2 10 -	- - -	5 6 6	- - -	2 - -	6 15 -	- - -	- - -	- 10 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2 10 -	- - -	1 16 8	1 6 6	2 - -	- - -	- - -	- - -	- 10 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
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2 8 -	- - -	- 2 -	- - -	- - -	- - -	- - -	- - -	- - -	- 1 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
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- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -
2 10 -	- - -	5 6 2	- - -	2 - -	6 15 -	- - -	- - -	- 10 6	- - -	- - -	1 10 -	- - -	- - -	- - -	- - -	- - -

Paper (B.)

ACCOUNT of the Total Amount of Fees received in the Crown and Hanaper Offices in the last Two Quarters of the Year 1865.

CROWN OFFICE :										£. s. d.			£. s. d.		
September Quarter :—Stamp Duty - - - - -										200	-	-	601 11 2		
Fees - - - - -										401	11	2			
December Quarter :															
Stamp Duty - - - - -										1,240	-	-	2,101 6 4		
Fees - - - - -										861	6	4			
TOTAL - - - £.										2,702 17 6					

HANAPER OFFICE for the same period, as per account - - £. 320 3 s. 1 d.

Paper (B.)

ACCOUNT of the Total Amount of Stamps paid and Fees received in the Crown Office in the year 1865.

										Stamp Duty.			Fees, &c.		
										£. s. d.			£. s. d.		
March Quarter	-	-	-	-	-	-	-	-	-	805	-	-	954	5	8
June Quarter	-	-	-	-	-	-	-	-	-	770	-	-	376	17	6
September Quarter	-	-	-	-	-	-	-	-	-	200	-	-	401	11	2
December Quarter	-	-	-	-	-	-	-	-	-	1,240	-	-	861	6	4
										3,015			2,594		
										2,594					
TOTAL										- - - £.			5,609		

J. R. Naylor.

Paper (B B.)

ACCOUNT of the Total Amount of Stamps paid and Fees received in the Crown Office in the Year 1866.

										Stamp Duty.			Fees, &c.		
										£. s. d.			£. s. d.		
March Quarter	-	-	-	-	-	-	-	-	-	2,755	-	-	1,605	4	6
June Quarter	-	-	-	-	-	-	-	-	-	1,900	-	-	2,154	14	6
September Quarter	-	-	-	-	-	-	-	-	-	4,840	-	-	2,823	19	5
December Quarter	-	-	-	-	-	-	-	-	-	1,820	-	-	1,430	8	6
										11,315			8,014		
										8,014			6 11		
TOTAL										- - - £.			19,329		

J. R. Naylor.

Paper (B. 1.)

ACCOUNT rendered to the Treasury by the Crown Office for the Half Year ending 31st December 1865.

Quarter ending 30 September 1865 :										
	Clerk of the Crown.	Deputy.	Engrossing Clerk.							
				£.	s.	d.		£.	s.	d.
Balance of last Account	-	-	-	60	1	-	Mr. Naylor - salary -	125	-	-
	£. s. d.	£. s. d.	£. s. d.							
2 Knights' Patents, each	5 6 8	2 2 -	1 1 -	16	19	4	Mr. Zwinger - „ -	57	10	
36 Justices' Writs, each	1 6 8	- 2 6	- 1 -	99	11	-				
Inserting names in Commissions of Peace:							Mr. Leman - „ -	32	10	-
2 at 10 s. 6 d.	1 1 -									
15 at 5 s.	3 15 -									
	-	-	4 16 -	4	16	-	Mr. Carpenter „ -	25	-	-
Searches, 3 at 3 s. 6 d., 2 at 1 s.	-	- 12 6	-	-	12	6				
Circuit Commissions:							Petty Cash - - -	9	14	1
South Wales	1 1 -									
North „	1 1 -									
Oxford „	1 - -						Mr. Cox's bill - -	7	7	-
Northern	1 1 -									
Western	1 1 6									
Home	- 12 6									
Norfolk	1 - -									
	-	6 17 -	-	6	17	-				
Copies: 1 at 12 s., 3 at 12 s. 6 d.	-	-	2 9 6	2	9	6				
Filing Returns:										
128 at 4 s.	25 12 -									
171 at 2 s.	17 2 -									
	-	42 14 -	-	42	14	-				
uctions	-	-	-	3	9	5				
Quarter ending 31 December 1865 :										
Writ, Serjeant-at-Law	1 14 10	1 1 -	- 2 6	2	18	4	Mr. Naylor - salary -	125	-	-
Inserting names in Commissions of Peace:							Mr. Zwinger - „ -	57	10	-
2 at 3 l. 3 s.	6 6 -						Mr. Leman - „ -	32	10	-
1 at 2 l. 2 s.	2 2 -									
1 at 1 l. 1 s.	1 1 -						Mr. Carpenter „ -	25	-	-
2 at 10 s. 6 d.	1 1 -									
27 at 5 s.	6 15 -		17 5 -	17	5	-	Petty Cash - - -	7	2	11
Special deductions	- 12 4	- 6 8	- 1 -	2	-	-				
Searches, 3 at 1 s.	-	-	- 3 -	-	3	-				
4 Justices' deductions	1 6 8	- 2 6	- 1 -	262	9	-				
uctions	-	-	-	7	-	3				
				529	5	4				
Payments	-	-	£.	504	4	-				
Balance due to Treasury	-	-	£.	25	1	4	£.	504	4	-

Paper (B. 2.)

ACCOUNT of the Fees received in the Crown Office for the Lord Chancellor's Secretary of Commissions in the Year 1865.

March Quarter :	£.	s.	d.
110 Justices' Dedimuses - - - - -	137	10	-
June Quarter :	£.	s.	d.
61 Justices' Dedimuses - - - - -	76	5	-
Server's Fiat - - - - -	1	1	-
September Quarter :			
66 Justices' Dedimuses - - - - -	82	10	-
December Quarter :			
174 Justices' Dedimuses - - - - -	217	10	-
TOTAL - - - - -	514	16	-

Paper (B. 3.)

ACCOUNT of the Total Amount of the Sums charged for Small Stamps, Embellished and Flourished Vellum for Engrossing the Patents, and Boxes for the several Patents passed in the Crown Office in the Year 1865.

March Quarter - - - - -	£.	s.	d.
June Quarter - - - - -	34	14	-
September Quarter - - - - -	8	8	-
December Quarter - - - - -	60	11	-
TOTAL - - - - -	174	13	6

Paper (B. 4.)

ACCOUNT of the Fees received in the Crown Office for the Great Seal in the Year 1865, paid into the Bank of England, in the Name of the Accountant General, to the Suitors' Fee Fund Account.

QUARTER ending March 31st.				£.	s.	d.
Earl Spencer, Knight Bachelor - - - - -				2	6	8
Sir A. Taylor „ „ - - - - -				2	6	8
Commission Inquiry, Education - - - - -				1	16	8
„ „ Capital Punishment - - - - -				1	16	8
„ „ Marriage Law - - - - -				1	16	8
Stannaries Commission - - - - -				1	16	8
Ten Queen's Counsel, each 5 l. 6 s. 2 d. - - - - -				53	1	8
Mr. Montagu Smith, Judge of the Common Pleas - - - - -				5	6	2
Mr. Innes, Judge of Supreme Court, Madras - - - - -				1	16	8
Sir H. Robinson, Governor of Ceylon - - - - -				1	16	8
Admiralty Commission - - - - -				4	10	-
TOTAL - - - - -				78	11	2

ACCOUNT of Fees received in Crown Office for Great Seal in 1865, &c.—*continued.*

QUARTER ending June 30th.

	£.	s.	d.
Duke of Cleveland, Knight Bachelor - - - - -	2	6	8
Sir J. Burgoyne, Lord Lieutenant, Tower Hamlets - - - - -	1	16	8
„ Custos - - „ „ - - - - -	5	6	2
Treasury Commission - - - - -	1	16	8
Audit Commission - - - - -	1	16	8
Commissioner, Vice Admiralty Court, Aden - - - - -	1	16	8
Sedgemoor Commission of Sewers - - - - -	-	2	-
J. S. E. Stock, Esq., Queen's Counsel - - - - -	5	6	2
Mr. Jackson, Judge, Bengal - - - - -	1	16	8
Mr. McPherson - - - - -	1	16	8
TOTAL - - - £.	24	1	-

QUARTER ending September 30th.

	£.	s.	d.
Lord Lovat, Knight Bachelor - - - - -	2	6	8
Earl of Stair „ „ - - - - -	2	6	8
Sir R. Airey, Governor of Gibraltar - - - - -	1	16	8
TOTAL - - - £.	6	10	-

QUARTER ending December 31st.

	£.	s.	d.
Lord Daere, Custos, Essex - - - - -	5	6	2
Marquis Camden, Custos, Brecknock - - - - -	5	6	2
Lord Daere, Lieutenant, Essex - - - - -	1	16	8
Marquis Camden, Lieutenant, Brecknock - - - - -	1	16	8
R. Lush, Esq., Judge, Queen's Bench - - - - -	5	6	2
Mr. Winslow, Commissioner of Bankruptcy - - - - -	5	6	6
Lieutenancy Commission, London - - - - -	1	16	8
Treasury Commission - - - - -	1	16	8
Sir R. McDonnell, Governor, Hong Kong - - - - -	1	16	8
Sir H. Storks, Governor, Jamaica - - - - -	1	16	8
Charter, Supreme Court, Bombay - - - - -	8	10	-
„ „ „ Madras - - - - -	8	10	-
„ „ „ Bengal - - - - -	8	10	-
TOTAL - - - £.	57	15	-

SUMMARY.

	£.	s.	d.
Quarter ending March 31st - - - - -	78	11	2
„ „ June 30th - - - - -	24	1	-
„ „ September 30th - - - - -	6	10	-
„ „ December 31st - - - - -	57	15	-
TOTAL - - - £.	166	17	2

Paper (C.)

ACCOUNT of the Receipts and Payments by the Clerk of the Crown in Chancery in the Hanaper for the two half-years of 1865.

Half-year ending the 30th day of June 1865.

PAYMENTS.			RECEIPTS.		
1865 :		£. s. d.	1865 :		£. s. d.
January -	Miss Fennell:--Purse Lord Chancellor - - - -	70 - -		Balance of last Account - -	211 2 11
				Dividend on 4,559 <i>l.</i> 12 <i>s.</i> 9 <i>d.</i> Consols	66 13 9
24 Jan. -	The Hon. C. Gore - - - -	4 - -	March -	Queen's Dues from--	
				£. s. d.	
March -	Clerk of Enrolments :			Crown Office - 3 5 4	
	Comptrolment Book - -	13 6 8		Patent Office - 7 11 8	
	Ancient Fees - - - -	10 - -		Presentation - 14 14 -	
	Parchment Money - - -	8 2 -		Dispensation - - 16 4	26 7 4
				Lord Chancellor's Casual Fees -	3 7 4
April -	Serjeant at Arms:--Board Wages and Salary - - - -	48 13 6		Clerk of the Hanaper - - -	138 15 10
	Balance in Hand - - - -	461 12 10		Deputy " - - - -	12 4 6
			June -	Queen's Dues from--	
				£. s. d.	
				Crown Office - 1 - 10	
				Patent Office - 45 10 -	
				Presentation - - 6 10 8	53 1 6
				Lord Chancellor's Casual Fees -	5 4 -
				Clerk of the Hanaper - - -	85 16 4
				Deputy - - - -	13 1 6
	TOTAL - - - £.	615 15 -		TOTAL - - - £.	615 15 -

For the Half-year ending the 31st December 1865.

PAYMENTS.			RECEIPTS.		
1865 :		£. s. d.	1865 :		£. s. d.
2 Nov. -	Serjeant at Arms, Salary, &c. -	57 14 -	July -	Balance of last Account - -	461 12 10
				Dividend on 4,559 <i>l.</i> 12 <i>s.</i> 9 <i>d.</i> Consols - - - -	67 5 1
	Messenger to Great Seal, Salary -	54 15 -		Queen's Dues from--	
				£. s. d.	
	Ditto - Bill for Writs - -	132 9 8		Crown Office - - -	
				Patent Office - 9 4 4	
	Clerk of the Petty Bag Parchment Money - - - -	62 8 -		Presentation - 5 14 4	14 18 8
	Rev. J. Thurlow, Salary - - -	100 - -		Lord Chancellor's Casual Fees -	1 17 4
				Clerk of the Hanaper - - -	46 14 4
	Ditto - Parchment Money - -	5 8 -		Deputy " - - - -	4 11 -
	Balance carried to next Quarter -	375 1 3	Dec. -	Queen's Dues from--	
				£. s. d.	
				Crown Office - 2 13 -	
				Patent Office - 7 11 8	
				Presentation - 13 17 8	
				Petty Bag - - 2 13 -	26 15 4
				Lord Chancellors Casual Fees -	3 7 4
				Clerk of the Hanaper - - -	143 13 6
				Deputy - - - -	11 - 6
	TOTAL - - - £.	781 15 11		TOTAL - - - £.	781 15 11

Paper (D.)

ACCOUNT of Fees Received in the Crown Office, and Paid to the Lord Chancellor's Purse Bearer, in the half-year ended 31st December 1865, for the undermentioned Accounts.

	September Quarter.	December Quarter.
	£. s. d.	£. s. d.
Purse Bearer - - - - -	7 17 6	17 3 6
Private Seals - - - - -	15 18 3	30 19 3
Gentlemen to Great Seal - - - - -	6 - -	17 3 4
Porter - - - - -	1 1 -	- - -
Sealers - - - - -	2 - -	1 - -
Deputies to Great Seal - - - - -	1 11 6	10 10 -
Seal Duty - - - - -	- 2 6	1 16 -
£.	34 10 9	78 12 1
	78 12 1	
TOTAL - - - £.	113 2 10	

ACCOUNT of Fees Received for the Purse Bearer in the Hanaper for the half-year ended 31st December 1865.

	£. s. d.
September Quarter - - - - -	1 2 2
December „ - - - - -	1 10 10
TOTAL - - - £.	2 13 -

Paper (E.)

THE fees paid by the Crown Office to the Petty Bag Office consist of a fee of 2 s. 6 d. on each Dedimus taken out to qualify by a magistrate in England and Wales, and also a fee of 30 s. upon the enrolment of a surrender of any law office; the fees are paid once a year in November, and the account is made up to the end of the previous September; the sum due and paid for the year ended 30th September 1865 was 43 l. 17 s. 6 d.

There is also paid out of the Hanaper to the Petty Bag Office the annual sum of 62 l. 8 s. for parchment money, subject to the deduction of 9 l. 19 s. 6 d. for fees payable to the Clerk of the Hanaper, and carried to the public account.

A large sum is also payable to the Petty Bag on the calling of a new Parliament; upon the last occasion (1865) the amount was 284 l. 19 s. 2 d.; subject also to the deduction of 19 l. 14 s. 6 d. for fees to the Clerk of the Hanaper, and carried to the public account.

Paper (F.)

ACCOUNT of Fees Received in the Quarter ended 30th September 1865 for the following Persons.

	£. s. d.
Keeper of the Council Chamber - - - - -	2 10 8
Principal Usher of Scotland - - - - -	6 10 -
Scotch Heralds - - - - -	16 11 6
Earl Marshal - - - - -	7 3 -
Heralds (English) - - - - -	19 7 -
TOTAL - - - £.	52 2 2

No fees were received for the above in the quarter ended 31st December 1865.

WARRANT of His Majesty King George the Fourth authorising the Clerk of the Crown to charge in his Bill certain Fees on Creations for the King's Heralds and Pursuivants of Arms.

GEORGE R.

GEORGE the FOURTH, by the grace of God of the United Kingdom of Great Britain and Ireland, King, Defender of the Faith, &c.: Whereas the Corporation of King's Heralds and Pursuivants of Arms as now established was instituted by our royal predecessors King Philip and Queen Mary, by charter under the Great Seal of England, bearing date the eighteenth day of July, in the first and second years of their reign, and in and by the said charter, for the better security, preservation, and safe custody of the records, enrolments, and books touching their faculty, and for their residence and place of meeting therein, a certain capital messuage or tenement commonly called or known by the name of Derby-place, situate in the parishes of St. Peter and St. Benet, Paul's Wharf, within Our City of London, was, by Our said royal predecessors, granted to the said King's heralds and pursuivants so incorporated as aforesaid, to hold to them and to their successors for ever: and whereas the said capital messuage or tenement having been totally destroyed by the calamitous fire which happened in Our said City of London in the year 1666, the building now called or known by the name of Our Herald's College was erected by the corporation of king's heralds and pursuivants, aided by the voluntary contributions of the nobility and gentry of these realms, under the sanction of a commission issued for that purpose by Our royal predecessor King Charles the Second, under the Great Seal, and bearing date the sixth day of December 1672: And whereas it hath been humbly represented unto Us that the building aforesaid now is and for some years past hath been in a state of great decay, and that it appeared to a Select Committee appointed by Our Commons House of Parliament to inquire into the state of the public records of this kingdom, and to report to Our said House the nature and condition thereof, together with what they should judge fit to be done for the better arrangement, preservation, and more convenient use of the same, that the Herald's Office required to be moved into some public building, or to be secured against the extreme peril of fire to which it then was exposed: And whereas it hath been further represented unto Us, that Our king's heralds and pursuivants of arms, with a view to the better security of the records and other evidences touching the pedigrees of the nobility and gentry of this realm entrusted to their care, have recently incurred considerable pecuniary obligations to enable them in their corporate capacity to purchase under a royal license granted for that purpose by Our royal father and predecessor King George the Third of blessed memory, certain premises next adjoining their public library, and from which said premises, heretofore used as a sugar house, Our said College of Arms had been exposed to such extreme peril of fire as aforesaid: And whereas We, taking into Our Royal consideration the present state of Our said College of Arms, and that the preservation of the records and evidences therein deposited is of great importance, more especially to the succession of persons advanced to hereditary honours within this kingdom; and, moreover, being desirous of testifying Our royal approbation of the praiseworthy conduct of Our king's heralds and pursuivants of arms in the measures which they have taken for the security of their records and evidences as aforesaid, have thought fit to declare it to be Our royal will and pleasure, and we do hereby command, that from henceforth there shall be payable to Our corporation of king's heralds and pursuivants of arms, upon all patents of creation of the dignities hereinafter mentioned which shall pass under the Great Seal of Our United Kingdom, the following sums, to be applied towards the reparation and support of Our said College of Arms, and for the better security of the records and evidences therein deposited, in such manner as Our Earl Marshal, or his deputy for the time being, shall direct and appoint; that is to say, upon the advancement of any person to the dignity of a duke, the sum of forty pounds; upon the advancement of any person to the dignity of a marquess, the sum of thirty-five pounds; upon the advancement of any person to the dignity of an earl, the sum of thirty pounds; upon the advancement of any person to the dignity of a viscount, the sum of twenty-five pounds; upon the advancement of any person to the dignity of a baron, the sum of twenty pounds; and upon the advancement of any person to the dignity of a baronet, the sum of ten pounds: And We do hereby authorise and empower Our clerk of the Crown for the time being to charge in his bill of fees for every patent passed as aforesaid, the several sums directed to be paid as aforesaid amongst and over and above the usual fees of honour payable to Our servants and officers on the passing of all such grants; and do authorise Our said clerk of the Crown for the time being to receive the said sums for the use of Our said king's heralds and pursuivants of arms.

Given at Our Court at Carlton House, this twenty-ninth day of February 1820, in the first year of Our reign.

By His Majesty's Command,
Sidmouth.

To Our trusty and well-beloved Henry Thomas Howard-Molyneux-Howard, Esq., commonly called Lord Henry Thomas Howard-Molyneux-Howard, deputy to Our Earl Marshal and hereditary Marshal of England, Our king's heralds and pursuivants of arms, Our clerk of the Crown, or his deputy for the time being, and all others whom it may concern.

GREAT SEAL PATENT OFFICE.—FEEES.

Total Amount of Fees.	Paid in by Clerk of Patents under Oath		An Account, with the Fees, merely handed over to the Clerk of the Crown, thence the Fees are paid by him into the Consolidated Fund.		An Account, with the Fees merely handed over to the Purse Bearer, thence the Fees are paid by him into the Suitors' Fee Fund.				STAMPS, <i>ad valorem</i> , and a 2 s. Docket Stamp.
	(3 & 4 W. 4, c. 84), to Consolidated Fund.	(5 & 6 Vict. c. 84, c. 12), to Suitors' Fee Fund.	Clerk of Patents.	Lord Chancellor's Dividend and Habendum Fee.	Hanaper.	Deputy.	Lord Chancellor's Receipt and Seal.*	Sealer.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
On every Charter of one skin	6 8 4	1 11 4	14 13 4	1 1 1	5 5 -	1 1 -	10 6	10 6	Parchment and Engrossing Deed; the Stationer's charges.
For every following skin	4 12 6	- 18 10	2 13 4	-	-	- 10 6	-	- 10 6	-
On every Grant of Office or Pension	-	1 11 4	1 3 1	Remitted; <i>vide</i> Letter of Crown to Clerk of Patents of 24 July 1862.	1 11 6	-	-	- 10 6	-
For every following skin	-	- 18 10	- none -	Less than before.	-	-	-	- 10 6	-
On every Grant of an Annuity not a Pension	-	1 11 4	7 13 4	- 10 6	1 11 6	-	-	- 10 6	-
For every following skin	-	- 18 10	2 13 4	- 10 6	-	- 10 6	-	- 10 6	-
On every License of Denization	6 8 4	1 11 4	7 13 4	- 10 6	1 11 6	-	-	- 10 6	-
For every following skin	4 12 6	- 18 10	2 13 4	- 10 6	-	- 10 6	-	- 10 6	-
On every License in Perpetuity (Mortmain, &c.)	6 8 4	1 11 4	14 13 4	1 1 1	1 11 6	1 1 -	-	1 1 -	-
For every following skin	4 12 6	- 18 10	2 13 4	- 10 6	-	- 10 6	-	- 10 6	-
On every License for a Theatre, or other special purpose.	6 8 4	1 11 4	7 13 4	- 10 6	1 11 6	-	-	- 10 6	-
For every following skin	4 12 6	- 18 10	2 13 4	- 10 6	-	- 10 6	-	- 10 6	-
On every License for Convocation of Canterbury or York.	Remitted -	1 11 4	14 13 4	1 1 1	1 11 6	-	-	- 10 6	-
For every following skin	- ditto -	- 18 10	2 13 4	- 10 6	-	- 10 6	-	- 10 6	-
On Letters Patent confirming finding of Convo- cation.	- ditto -	1 11 4	-	No fees attaching	1 6 6	-	-	- 10 6	-
For every following skin	- ditto -	- 18 10	-	No fees attaching	-	-	-	- 10 6	-
				No fees attaching	-	-	-	- 10 6	-

By 3 & 4 Wm. 4, c. 84, s. 4, the yearly salary of the Clerk of the Patents is 400 l.

All the deeds prepared are by the Queen's command, as expressed on the Privy Seal Warrant directed to the Lord Chancellor.

The duties of the office are performed by deputy, who is the Chief Clerk in the office of the Secretary of the Lord Chancellor, at a remuneration of 30 l. per annum.

Paid into Consolidated Fund by Clerk of Patents	£. s. d.
Paid to Clerk of the Crown	88 6 8
Paid Lord Chancellor's Fees into Suitors' Fee Fund	190 7 4
Paid to the Purse Bearer	38 11 2
	123 10 6
TOTAL Fees received for the Year 1865	£. 440 15 8

STAMP DUTIES.

(See 55 Geo. 3, c. 184.—Schedule, Part 1.)

ON AN ANNUITY:

	£.		£.		£. s. d.
Amounting to	-	-	100 per annum	-	1 10 -
" "	100	and not amounting to	200	"	4 - -
" "	200	" "	300	"	10 - -
" "	400	" "	600	"	20 - -
" "	600	" "	800	"	30 - -
" "	800	" "	1,000	"	40 - -
" "	1,000 or upwards	-	-	-	50 - -

ON AN OFFICE:

	£.		£.		£. s. d.
Not Amounting to	-	-	50 per annum	-	2 - -
Amounting to	50	and not amounting to	100	"	4 - -
" "	100	" "	200	"	6 - -
" "	200	" "	300	"	12 - -
" "	300	" "	500	"	25 - -
" "	500	" "	750	"	35 - -
" "	750	" "	1,000	"	50 - -
" "	1,000	" "	1,500	"	75 - -
" "	1,500	" "	2,000	"	100 - -
" "	2,000	" "	3,000	"	150 - -
" "	3,000 or upwards	-	-	-	200 - -

	£.		£.
On a Charter, first skin, 30 ; for each follower, 20			
" License "	30	" "	20
" Denization "	30	" "	20

A Docket Stamp on all Grants, of - - - - 2 s.

PETTY BAG OFFICE.—STATEMENT AS TO FEES, &c.

NATURE OF WRIT, &c.	No. 1. Paid into the Suitors' Fund on Oath. No Audit. <i>See p. 31.</i>		No. 2. Paid to Treasury. No Audit. <i>See p. 31.</i>		No. 3. Paid to Pursbearer No Audit. <i>See p. 31.</i>			No. 4. Paid to Clerk of the Crown. No Audit. <i>See p. 32.</i>	No. 5. — <i>See p. 32.</i>	OBSERVATIONS.	
	Petty Bag.	Seal Boxes, Parchment, &c.	Revenue Stamp.	Master of Rolls.	Lord Great Chamberlain.	Pursebearer.	Lord Chancellor's Gentleman.	Sealers.	Hanaper.		Receiver of Fines.
						£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
On filing every dedimus potestatem to swear a justice of the peace.	— 2 6	—	—	—	—	—	—	—	—		
On filing every affidavit of execution of articles of clerkship, entering same, &c.	— 5 —	—	—	—	—	—	—	—	—		
For striking every solicitor off the roll.	— 7 6	—	—	—	—	—	—	—	—		
For altering the name of every solicitor on the roll.	— 7 6	—	—	—	—	—	—	—	—		
For every certificate	— 2 6	—	—	—	—	—	—	—	—		
For enrolling every surrender	1 10 —	—	—	—	—	—	—	—	—		
For administering every oath and qualification in court (except on admission of solicitors).	2 2 —	—	—	—	—	—	—	—	—		
For swearing an officer of the court whose admission is enrolled in the petty bag (except solicitors) and enrolling the admission.	5 — —	—	—	—	—	—	—	—	—		
For attending with records or other documents in any court or place (besides expenses) per diem.	2 2 —	—	—	—	—	—	—	—	—	Practically obsolete, as certified copies under the Common Law Seal of the Court are evidence in all courts.	
For filing the return to all special commissions, articles of the peace on a supplicavit and commissions and writs of every kind returned and filed in the office, except lunacies and dedimus potestatem, C.C.	— 2 6	—	—	—	—	—	—	—	—		
For every congé d'élire for an archbishop.	19 15 8	— 10 2	30 —	2 — —	—	3 3 —	2 13 4	—	5 6 8	—	
Ditto, for a bishop	9 17 10	— 10 2	30 —	1 — —	—	1 11 6	1 6 8	—	2 13 4	—	
For every Royal Assent for an archbishop.	19 15 8	— 10 2	30 —	4 — —	—	3 3 —	2 13 4	—	5 13 4	—	
Ditto, for a bishop	9 17 10	— 10 2	30 —	2 — —	—	1 11 6	1 6 8	—	2 13 8	—	
										On every instrument passing the Great Seal, and sealed on any other than the public seal day, there is a further fee of 2 <i>l.</i> to the pursbearer.	

[illegible]

[illegible]

Many of these writs have been abolished by different enactments.

The only writs issued during the year 1865 are marked *.

PAPERS RELATING TO

Paper (H.)—PETTY BAG OFFICE.—Statement as to Fees, &c.—Continued.

NATURE OF WRIT, &c.	No. 1. Paid into the Suitors' Fund on Oath. No Audit. See p. 31.		No. 2. Paid to Treasury. No Audit. See p. 31.		No. 3. Paid to Pursbearer. No Audit. See p. 31.			No. 4. Paid to Clerk of the Crown. No Audit. See p. 32.		No. 5. — See p. 32.		OBSERVATIONS.
	Petty Bag.	Seal Boxes, Parchment, &c.	Revenue Stamp.	£. s. d.	Master of Rolls.	Lord Great Chamberlain.	Pursbearer.	Lord Chancellor's Gentleman.	Sealers.	Hamper.	Receiver of Fines.	
For sealing every writ of—	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
False judgment - - -	- 5 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Fieri facias - - -	- 15 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	When over 40 l.,	
Inquiry of damages - - -	- 15 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Justices - - -	- 5 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	or more ac- cording to amount claimed.	
Levari facias - - -	- 15 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Mitimus upon certiorari or signi- ficavit. - - -	- 15 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Ne exeat regno - - -	- 10 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Ne ad mittas - - -	- 5 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Pone - - -	- 5 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Procedendo - - -	- 5 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
* Prohibition - - -	- 10 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Quare impedit - - -	- 10 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Regardatore eligend' or amovend' - - -	- 10 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Recordari - - -	- 5 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Supersedeas - - -	- 5 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Scire facias (except those spe- cially mentioned). - - -	- 10 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Venditioni exponas - - -	- 15 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Venire - - -	- 15 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Ventre inspiciend' - - -	- 15 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
* Viridario elegend' or amovend' - - -	- 10 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Writ of privilege - - -	- 15 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Any other writ. - - -	- 15 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
For resealing every writ - - -	- 2 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Writs on the calling of a new Par- liament. - - -	- 7 2	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
For the writ of summons to every Peer and law officer, and for election of Members of the House of Commons. For making out the Commission for electing Peers of Scotland. For drawing and engrossing the Par- liament pawn. Ditto for Ireland - - -	5 14 8	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	The fees on a general elec- tion amount to about 260 l.
The bags for the writs - - -	5 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	
Fee from the Messenger to the Great Seal. - - -	5 5	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 6 8	This fee is not now paid.

STATEMENT.

THE fees received in the Petty Bag Office, as set out in the foregoing Table, may be divided into five classes.

No. 1.

Fees received under the General Orders of 29th December 1848 (No. 1 in Tables), which are paid by the Clerk of the Petty Bag into the Bank to the credit of the Suitors' Fee Fund. There is no audit.

These fees include an allowance of 52 *l.* 8 *s.* 6 *d.* per annum for "parchment money," which is paid out of the Hanaper by the Clerk of the Crown.

The amount of these fees for the year ending 31st December 1865 was
229 *l.* 17 *s.* 10 *d.*

No. 2.

Fees received on account of the offices of the Master of the Rolls and Lord Great Chamberlain (bracketed in the Tables, and numbered 2), which are paid into the Bank to the credit of the Paymaster General by direction of the Lords of the Treasury. There is no audit.

The amount of these fees for the three years ending 31st December 1865, was as follows:—

											£.	s.	d.
1863	-	-	-	-	-	-	-	-	-	-	44	10	-
1864	-	-	-	-	-	-	-	-	-	-	21	-	-
1865	-	-	-	-	-	-	-	-	-	-	15	10	-
											£.	81	-

No. 3.

Fees received on account of the officers of the Lord Chancellor (bracketed in the Tables, and numbered 3), which are paid to the Pursebearer. There is no audit.

The amount of these fees for the three years ending 31st December 1865, was as follows:—

											£.	s.	d.
1863	-	-	-	-	-	-	-	-	-	-	30	13	2
1864	-	-	-	-	-	-	-	-	-	-	33	9	-
1865	-	-	-	-	-	-	-	-	-	-	24	1	6
											£.	88	3

Paper (I.)

ACCOUNT of all Fees Received in the Patent Office of the Attorney and Solicitor General in the Year 1865, showing the Nature and Description of the Instruments on which the Fees were Charged, the Persons from whom the same were Received, and the Persons to whose use the same were Applied.

NATURE AND DESCRIPTION of INSTRUMENT.	From whom Fees thereon Received.	Total Amount of Fees Received.	For the Attorney and Solicitor General.	Patent Clerk.	Engrossing Clerk.	Stamp Duty.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Charter, St. David's College - -	Home Office - -	61 14 -	40 - -	16 - -	4 4 -	1 10 -
A. Taylor, Creation a Knight - -	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
J. Manning, Constable, Chester - -	Privy Seal Office - -	12 - 6	5 - -	4 9 6	1 1 -	1 10 -
C. L. Innes, Judge, Madras - -	India Office - -	11 18 6	5 - -	4 7 6	1 1 -	1 10 -
Warden of Stannaries, Commission - -	War Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Sir E. V. Williams, Pension - -	Privy Seal Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Sir H. G. Robinson, Governor, Ceylon	Colonial Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Commission for the Admiralty - -	Admiralty - -	29 18 6	15 - -	10 5 6	3 3 -	1 10 -
Presentation, Theberton - -	Burder & Dunning - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Law of Marriage, Commission - -	Home Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Charter, Boro' of Dudley - -	- ditto - -	61 14 -	40 - -	16 - -	4 4 -	1 10 -
Charter, Boro' of Longton - -	- ditto - -	61 14 -	40 - -	16 - -	4 4 -	1 10 -
Sir J. Burgoyne, Constable, Tower - -	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Ditto - - Lieut. Tower Hamlets	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Duke of Cleveland, Knight - -	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Vice Admiralty Court, Aden - -	India Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Commission for the Treasury - -	Privy Seal Office - -	12 - 6	5 - -	4 9 6	1 1 -	1 10 -
Commissioners of Audit - -	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Presentation, Holdenby - -	Burder & Dunning - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Presentation, Barton - -	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
A. G. Macpherson, Judge, Bengal - -	India Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
E. Jackson - - ditto - -	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Charter, Pacific Steam Company - -	Home Office - -	16 11 -	10 - -	4 - -	1 1 -	1 10 -
Charter, South African Bank - -	- ditto - -	16 11 -	10 - -	4 - -	1 1 -	1 10 -
License, Convocation of Canterbury	- ditto - -	12 - 6	5 - -	4 9 6	1 1 -	1 10 -
Ditto - - ditto - York - -	- ditto - -	12 - 6	5 - -	4 9 6	1 1 -	1 10 -
Appointment of Trustees, Princess Hesse.	Privy Seal Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
License, Tallow Chandlers' Company.	Home Office - -	22 11 -	10 - -	8 19 -	2 2 -	1 10 -
Denization, A. Barrett - -	- ditto - -	12 - 6	5 - -	4 9 6	1 1 -	1 10 -
Bishop of Chester, Congé d'élire - -	Burder - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Sir W. Dunbar, Controller Exchequer	Privy Seal Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Lord Levett, Creation a Knight - -	Home Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Bishop of Chester, Royal Assent - -	Burder - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Earl of Stair, Creation a Knight - -	Home Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Sir R. Airey, Governor Gibraltar - -	War Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Presentation, Hemingborough - -	J. B. Lee - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Professor Divinity, Oxford - -	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Bishop of Chester, Restitution Tem- poralities.	Burder - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Sir G. Seymour, Vice Admiral, United Kingdom.	Home Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Sir W. Bowles, Rear Admiral, United Kingdom.	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Lord Dacre, Lieutenant, Essex - -	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
New Woodstock, License Mortmain - -	- ditto - -	12 - 6	5 - -	4 9 6	1 1 -	1 10 -
Sir R. McDonnell, Governor, Hong Kong.	Colonial Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
City of London, Commission Lieu- tenancy - -	G. Smith - -	22 11 -	10 - -	8 19 -	2 2 -	1 10 -
Marquis Camden, Lieutenant, Brecon	Home Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Commission for the Treasury - -	Privy Seal Office - -	12 - 6	5 - -	4 9 6	1 1 -	1 10 -
Earl of Clarendon, Secretary of State	Foreign Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
A. Warden, Judge Bombay - -	India Office - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
J. Gibbs - - ditto - -	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Presentation, Shobrooke - -	Burder - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Charter High Court Bengal - -	India Office - -	91 16 -	60 - -	24 - -	6 6 -	1 10 -
Ditto - - Madras - -	- ditto - -	91 16 -	60 - -	24 - -	6 6 -	1 10 -
Ditto - - Bombay - -	- ditto - -	91 16 -	60 - -	24 - -	6 6 -	1 10 -
Sir Henry Storks, Governor Jamaica	Colonial Office - -	11 18 6	5 - -	4 7 6	1 1 -	1 10 -
Province of Canterbury, New Canons	Home Office - -	62 4 -	40 - -	16 10 -	4 4 -	1 10 -
Ditto - York - ditto - -	- ditto - -	47 3 -	30 - -	12 10 -	3 3 -	1 10 -
Presentation, St. Mary, Marylebone	J. B. Lee - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
Sir J. Romilly, Creation a Baron - -	Home Office - -	29 18 6	20 - -	7 7 6	1 1 -	1 10 -
Sir F. T. Baring - ditto - -	- ditto - -	29 18 6	20 - -	7 7 6	1 1 -	1 10 -
Lord Granville, Constable, Dover - -	- ditto - -	9 18 6	5 - -	2 7 6	1 1 -	1 10 -
TOTAL - - - £.		1,203 3 -	690 - -	325 10 -	97 13 -	90 - -

There is no Salary attached to the Office of Patent Clerk to the Attorney and Solicitor General, and the above fees, amounting to 325 l. 10 s., are subject to deductions for Expenses, on the part of the Clerk, for Rent of Chambers, and other office expenses.

Paper (L.)

PRESENTATION OFFICE.

MEMORANDUM by Mr. *Stuart*.

THE Act 3 & 4 Will. 4, c. 84, enacts, amongst other things, that from and after the death of the then Clerk of Presentations the duties of such clerk shall be performed by the Lord Chancellor's Secretary of Presentations; and the 4th section enacts that fifty pound per annum shall be paid to the Secretary of Presentations "for the expenses of the office of Clerk of Presentations."

Mr. Shepherd, the Clerk of Presentations, died in the year 1855.

Mr. Pepys at that time held the office of Secretary of Presentations.

It having become necessary to provide for the proper transaction of the business of the office, and a proper place of business, the then Lord Chancellor arranged that Mr. Lott, in the principal secretary's office, should act as clerk to Mr. Pepys, and appointed Mr. Henry R. White as an assistant to Mr. Lott, at 100 *l.* per annum. Mr. Pepys paying to Mr. Lott 25 *l.* per annum, or one half of the 50 *l.* allowed for expenses.

This arrangement has been continued up to the present time.

The fees received by the Secretary of Presentations are such in number and amount as were recommended to be charged by the Commission of April 1816. (*See Parliamentary Report for 1818.*)

The Secretary's fees, the fees of Clerk of Presentations, and Deputy Clerk, are paid by the Secretary of Presentations into the Treasury half-yearly, in compliance with the 25th section of the Suitors' Relief Act, 1852.

The Hanaper fees are paid by the Secretary of Presentations to the Clerk of the Crown quarterly.

The Great Seal fees are paid by the Secretary of Presentations to the Lord Chancellor's Pursebearer quarterly.

In addition to the above-mentioned fees it has been the usage of the office for more than fifty years to charge the clergymen presented to livings, &c., with the cost of the *ad valorem* stamp, the docket stamp, the parchment and engrossing, and the box to hold the seal.

15th February 1866.

(signed) *John Stuart.*

TOTAL. FEES.	On Royal Grants, Presentations, and Nominations:	Paid by the Secretary of Presentations under Oath, pursuant to 15 & 16 Vict. c. 87, s. 25, into the Consolidated Fund.				An Account with the Fees merely handed over to the Clerk of the Crown, thence paid over by him into the Consolidated Fund.		An Account with the Fees merely handed over to the Pursebearer, thence paid by him into the Suitors' Fee Fund.		CHARGES.		
		Secretary.	Clerk of Presentations.	Deputy.	Hanaper.	Great Seal.	Docket Stamp.	Stamp.	Parchment Ingressing and Box.			
£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	s. d.	Ad valorem				
10 6 -	Deanery - - - - -	None*	5 5 -	- 10 6	2 7 -	2 3 6	2 -	-				
9 1 -	Archdeaconry - - - -	"	4 - -	- 10 6	2 7 -	2 3 6	2 -	"				
9 1 -	Regius Professorship -	"	4 - -	- 10 6	2 7 -	2 3 6	2 -	"				
8 8 -	Prebend or Canonry - -	"	4 - -	- 10 6	2 7 -	2 3 6	2 -	"				
8 8 -	Rectory - - - - -	"	2 9 -	- 10 6	3 5 -	2 3 6	2 -	"				
8 3 -	Vicarage - - - - -	"	2 14 -	- 10 6	2 15 -	2 3 6	2 -	"				
8 8 -	Chapelry - - - - -	"	2 9 -	- 10 6	3 5 -	2 3 6	2 -	"				
8 3 -	Minister of Church or Perpetual Curacy -	"	2 14 -	- 10 6	2 15 -	2 3 6	2 -	"				
8 1 -	Master of School - - -	"	3 - -	- 10 6	2 7 -	2 3 6	2 -	"				
* The Queen's Privy Seal Warrant directs the Letters Patent to be prepared.												
On the Lord Chancellor's Gifts:												
14 19 -	Prebend or Canonry - -	6 8 -	3 - -	- 10 6	2 7 -	2 13 6	2 -	Ad valorem				
14 19 -	Lay Deaconry - - - -	6 8 -	3 - -	- 10 6	2 7 -	2 13 6	2 -	"				
9 1 6 -	Coronership - - - - -	6 8 -	nil	-	nil	2 13 6	2 -	"				
14 8 6 -	Master of Hospital - -	5 17 6	3 - -	- 10 6	2 7 -	2 13 6	2 -	"				
12 12 6 -	Master of School - - -	5 17 6	3 - -	- 10 6	2 7 -	2 13 6	2 -	"				
12 17 6 -	Fellowship - - - - -	5 17 6	2 2 -	- 10 6	1 9 -	2 13 6	2 -	"				
13 8 -	Rectory under 10 l. value in <i>Liber Regis</i> -	6 8 -	2 2 -	- 10 6	1 14 -	2 13 6	2 -	"				
12 17 6 -	Of 10 l. and upwards - -	5 17 6	2 7 -	- 10 6	1 9 -	2 13 6	2 -	"				
13 8 -	Vicarage under 10 l. value in <i>Liber Regis</i> -	6 8 -	2 7 -	- 10 6	1 9 -	2 13 6	2 -	"				
12 17 6 -	Of 10 l. and upwards - -	5 17 6	2 7 -	- 10 6	1 9 -	2 13 6	2 -	"				
	Perpetual Curacy or Chapelry - - -	5 17 6	2 7 -	- 10 6	1 9 -	2 13 6	2 -	"				
Each of the fees in the above list includes the 2 s. stamp on the fiat.												
Paid into Consolidated Fund by Secretary of Presentations										£. s. d.		
Paid to Clerk of the Crown										407 19 -		
Paid to the Purse Bearer										89 7 6		
TOTAL Amount of Fees received for the Year ending 31 December 1865										152 15 -		
										650 1 6		

£. 650 1 s. 6 d.

The amount of fees received for the year ending 31 December 1865, was

The Secretary of Presentations' yearly salary is 400 l., pursuant to Act 15 & 16 Vict., c. 87, but upon the death of the Clerk of Presentations in June 1855 it was, by the Act 3 & 4 W. 4, c. 84, s. 2, directed that the duties of that officer should be performed by the Secretary of Presentations, and by sec. 4, a sum of 50 l. annually is to be paid him for such additional duties.

It was arranged in June 1855, with the consent of the Lord Chancellor, that the clerk in the principal secretary's office should perform such additional duties; the Secretary of Presentations divides with such clerk the 50 l. annual payment.

The amount of fees received for the year ending 31 December 1865, was

A mandamus under the Great Seal accompanies the Queen's grant to certain canons; it is engrossed on parchment, and has a 2 s. revenue stamp affixed.

Private seals are £. 2 1 s. 6 d. extra: viz., 1 s. 6 d. payable to the Hanaper account, and 2 l. to the Great Seal account.

Average under 10 s.

Average under 10 s.

£. s. d.

407 19 -

89 7 6

152 15 -

650 1 6

Paper (M.)

THE Office of Pursuivant or Messenger to the Great Seal.

The DUTIES of this Office are as follow :

To obtain the writs for the election of Members to serve in Parliament, and to deliver them at the General Post Office, or, within the London district, to the several returning officers, pursuant to the Act 53 Geo. 3, c. 89.

To convey Her Majesty's proclamation to Scotland, and writs to Ireland for the election of the representative Peers.

To convey Her Majesty's proclamations for fast to Edinburgh or Dublin.

Upon the vacancy of any seat in the House of Commons to obtain from the Lord Chancellor the writ for a new election, and to convey the same to the head post office.

Upon the death of any Irish Peer, or Scotch representative Peer, to convey the writ for a new election to Ireland or Scotland.

To convey writs of *supersedeas* to any magistrate.

It is also the duty of the pursuivant, upon the receipt of any warrant from the Lord Chancellor, to apprehend any person who may have committed a contempt of the High Court of Chancery.

The EMOLUMENTS.

A FEE of 2 *l.* 2 *s.* is paid for each election writ.

The sum of 50 *l.* is paid for conveying the writs for the election of Members to serve in Parliament in the event of a dissolution, and in lieu of the fees payable on the writs by the Hanaper Office.

An allowance of 6 *d.* per mile for travelling to Scotland and Ireland, out of which the pursuivant pays all his own expenses.

All payments made by the Hanaper to the pursuivant are subject to a deduction of 8 *l.* per cent., and he is also chargeable with land-tax.

The pursuivant to the Great Seal receives a fixed salary of 54 *l.* 15 *s.* per annum out of the Hanaper in addition to the other fees.

LIST of FEES payable to the MESSENGER of the GREAT SEAL as regulated by Lord Hardwick's Order of 1743.

These fees are now paid to the Suitors' Fee Fund, less expenses out of pocket.

	£.	s.	d.
Warrant - - - - -	-	1	5 3
Caption fee - - - - -	-	1	13 4
Mileage, per mile, each way - - - - -	-	-	6
Searching for defendant, per day - - - - -	-	-	6 8
In custody of the messenger, per day - - - - -	-	-	6 8
Return of warrant - - - - -	-	1	13 4

All necessary payments to sheriffs, constables, &c., for assistance allowed.

Paper (N.)

ACCOUNT of Fees received from the undermentioned Offices by the Purse Bearer, and paid over to the Accountant General during the following Years :

1862.—Half-year ending June :										£.	s.	d.	£.	s.	d.
Hanaper	-	-	-	-	-	-	-	-	-	6	4	8			
Petty Bag	-	-	-	-	-	-	-	-	-	92	17	4			
Presentations	-	-	-	-	-	-	-	-	-	58	3	6			
Patent Office	-	-	-	-	-	-	-	-	-	118	19	6			
										276	5	-			
Deduct Messenger	-	-	-	-	-	-	-	-	-	5	-	-	271	5	-
1862.—Half-year ending December :															
Crown Office	-	-	-	-	-	-	-	-	-	172	8	-			
Presentation Office	-	-	-	-	-	-	-	-	-	42	12	6			
										215	-	6			
Messenger	-	-	-	-	-	-	-	-	-	10	-	-	205	-	6
TOTAL for the Year 1862										- £.			476	5	6
1863.—Half-year ending June :															
Presentation Office	-	-	-	-	-	-	-	-	-	19	14	6			
Ditto ditto	-	-	-	-	-	-	-	-	-	48	3	-			
Crown Office	-	-	-	-	-	-	-	-	-	145	16	7			
Exemplification	-	-	-	-	-	-	-	-	-	-	10	-			
										214	4	1			
Messenger, 3 terms	-	-	-	-	-	-	-	-	-	15	-	-	199	4	1
1863.—Half-year ending December :															
Patent Office	-	-	-	-	-	-	-	-	-	109	15	-			
Crown Office	-	-	-	-	-	-	-	-	-	164	14	10			
Presentation Office	-	-	-	-	-	-	-	-	-	67	14	-			
Hanaper	-	-	-	-	-	-	-	-	-	6	16	8			
										349	-	6			
Messenger	-	-	-	-	-	-	-	-	-	10	-	-	339	-	6
TOTAL for the Year 1863										- £.			538	4	7

ACCOUNT of Fees received from the undermentioned Offices by the Purse Bearer, and paid over to the Accountant General during the following Years—*continued*.

	£.	s.	d.	£.	s.	d.
1864.—Half-year ending June:						
Presentation Office - - - - -	72	4	6			
Crown Office - - - - -	221	19	2			
Patent Office - - - - -	122	16	-			
Hanaper - - - - -	5	8	-			
Faculties - - - - -	9	7	6			
	431	15	2			
Messenger and Naylor - - - - -	12	2	-	419	13	2
1864.—Half-year ending December:						
Crown Office - - - - -	149	9	7			
Presentation Office - - - - -	31	5	-			
Crown Office - - - - -	105	7	1			
Presentation Office - - - - -	28	15	-	314	16	8
TOTAL for the Year 1864 - - - £.	734	9	10			
1865.—Half-year ending June:						
Patent Office - - - - -	97	13	6			
Petty Bag Office - - - - -	98	12	6			
Presentation Office - - - - -	89	18	-			
Hanaper - - - - -	6	19	8			
Exemplification - - - - -	2	-	-			
	295	3	8			
Messenger - - - - -	10	-	-	285	3	8
1865.—Half-year ending December:						
Crown Office - - - - -	171	13	6			
Ditto - - - - -	113	2	10			
Presentation Office - - - - -	52	16	-			
	337	12	4			
Messenger - - - - -	10	-	-	327	12	4
TOTAL for the Year 1865 - - - £.	612	16	-			

The above Fees have been received by me, and paid over on affidavit to the Accountant General, to the credit of the Suitors' Fee Fund Account.

Wm. Goodbody,
Purse Bearer.

FEEs ON APPOINTMENTS, &c.

COPIES of the TREASURY MINUTE appointing a COMMITTEE to inquire and report on the various FEES payable on APPOINTMENTS, or for other Services, whether by Stamps or otherwise; and of LETTER addressed to the Treasury by the Persons so appointed.

(*Mr. Childers.*)

*Ordered, by The House of Commons, to be Printed,
14 August 1867.*

547.

Under 8 oz.

FIRE INSURANCES.

RETURN to an Order of the Honourable The House of Commons,
dated 4 April 1867 ;—for,

AN ACCOUNT “ of all SUMS paid into the INLAND REVENUE OFFICE in *Great Britain and Ireland*, for DUTY on INSURANCES against FIRE, for the Quarters ending severally the 25th day of March, the 24th day of June, the 29th day of September, and the 25th day of December 1866 ; distinguishing the Amount of Allowance made to each Office for Collecting the same in the Country, and in *London, Edinburgh, and Dublin* respectively, with the Dates of such Payments ; together with an Abstract showing the Gross Amount of Duty collected in the year by each Company :”

“ And, like ACCOUNT of SUMS Insured by each Office on FARMING STOCK, for the same Period (in continuation of Parliamentary Paper, No. 356, of Session 1866).”

(*Mr. Turner.*)

Ordered, by The House of Commons, to be Printed
24 May 1867.

ENGLAND.

AN ACCOUNT of all SUMS paid into the INLAND REVENUE OFFICE in *England* for DUTY on INSURANCES against FIRE, for the QUARTERS ending severally the Collecting the same in the Country and London respectively, with the Dates of such Payments;

OFFICES.		QUARTER ENDED 25 MARCH 1866.						QUARTER ENDED 24 JUNE 1866.					
		Date of Payment.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	TOTAL.	Allowance for Collection, at		Date of Payment.	Duty, at 1s. 6d. per Cent.	Allowance for Collection, at			
						£. 4 per Cent.	£. 5 per Cent.			£. 4 per Cent.	£. 5 per Cent.		
LONDON:			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.		
Albert	- - - - -	30 June 1866	446 3 6	- - -	446 3 6	4 5 1	16 19 10	1 Oct. 1866	211 5 5	1 15 3	8 7 2		
Alliance	- - - - -	22 " "	10,372 4 11	111 15 -	10,483 19 11	105 14 8	392 - 7	27 Sept. "	8,662 4 -	70 7 11	345 2 2		
Atlas	- - - - -	23 " "	6,161 1 4	- - -	6,161 1 4	79 18 11	208 2 4	27 " "	4,880 7 9	65 7 1	162 6 5		
Church of England	- - - - -	20 " "	871 13 2	- - -	871 13 2	16 2 10	23 8 1	20 " "	668 6 6	12 4 11	18 2 1		
City and County	- - - - -	20 " "	132 - 7	- - -	132 - 7	- 17 2	5 10 7	27 " "	135 14 3	- 9 2	6 4 3		
Commercial Union	- - - - -	23 " "	4,349 15 5	32 4 3	4,381 19 8	107 15 3	84 7 11	28 " "	2,902 8 9	68 15 4	59 3 3		
County	- - - - -	20 " "	11,778 3 7	- - -	11,778 3 7	108 18 -	452 15 8	20 " "	8,795 7 8	81 10 1	337 17 9		
Emperor	- - - - -	22 " "	166 8 1	- - -	166 8 1	- 4 7	8 - 7	28 " "	126 10 1	- 1 6	6 4 8		
Empire	- - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		
European	- - - - -	23 June 1866	781 4 -	- - -	781 4 -	13 8 5	22 5 7	29 Sept. 1866	574 19 6	5 15 7	21 10 6		
Financial	- - - - -	21 " "	49 18 -	- - -	49 18 -	- 19 8	1 5 3	24 " "	29 6 3	- 1 2	1 7 10		
Friend-in-Need	- - - - -	16 July "	25 16 11	- - -	25 16 11	- - -	1 5 10	15 " "	19 2 11	- - -	- 19 2		
General	- - - - -	23 June "	3,080 2 9	- - -	3,080 2 9	24 6 5	123 12 1	28 " "	2,334 6 6	15 13 2	97 2 10		
Guardian	- - - - -	23 " "	5,598 19 6	- - -	5,598 19 6	100 12 2	154 3 8	27 " "	4,401 19 2	87 11 1	110 13 -		
Hand-in-Hand	- - - - -	23 " "	1,304 1 1	- - -	1,304 1 1	48 10 9	4 10 7	27 " "	1,123 7 3	40 19 6	4 18 10		
Hercules	- - - - -	25 " "	220 15 8	- - -	220 15 8	1 4 8	9 10 -	29 " "	186 - 7	1 17 3	6 19 5		
Home and Colonial	- - - - -	8 " "	377 - 8	- - -	377 - 8	5 - 5	12 11 6	28 " "	336 2 10	4 3 7	11 11 8		
Imperial	- - - - -	22 " "	10,006 11 6	- - -	10,006 11 6	183 15 6	270 12 2	27 " "	7,989 2 7	156 9 9	203 16 10		
Law	- - - - -	20 " "	5,692 17 10	- - -	5,692 17 10	144 11 2	103 18 10	19 " "	6,155 6 11	165 15 6	100 11 -		
Law Union	- - - - -	25 " "	1,753 16 10	- - -	1,753 16 10	19 - -	63 18 10	25 " "	1,500 4 2	16 7 9	54 10 5		
London	- - - - -	30 " "	5,869 18 9	- - -	5,869 18 9	124 14 10	137 11 3	28 " "	4,607 14 10	95 3 -	111 8 11		
London and Lancashire	- - - - -	26 " "	2,071 15 5	- - -	2,071 15 5	13 10 10	86 13 2	28 " "	3,555 18 3	9 12 9	164 10 5		
London and Southwark	- - - - -	23 " "	417 3 2	- - -	417 3 2	13 12 6	3 16 6	28 " "	271 17 8	8 13 1	2 15 5		
Netherlands	- - - - -	27 " "	2 - 10	- - -	2 - 10	- - -	- 2 -	21 " "	7 17 3	- - -	- 7 10		
North British and Mercantile	- - - - -	23 " "	4,980 12 3	- - -	4,980 12 3	125 1 4	92 13 11	2 Oct. "	3,969 15 10	111 6 -	59 7 3		
Phoenix	- - - - -	22 " "	21,649 19 10	- - -	21,649 19 10	284 11 4	726 15 9	24 Sept. "	15,728 4 8	219 13 7	511 16 2		
Preserver	- - - - -	11 " "	15 9 9	- - -	15 9 9	- 12 4	- - -	14 " "	14 6 8	- 11 4	- - -		
Royal Exchange	- - - - -	25 " "	12,150 3 6	243 16 4	12,393 19 10	188 6 1	384 6 4	26 " "	8,857 18 10	132 2 3	277 15 1		
Royal Farmers	- - - - -	29 May "	1,797 1 6	- - -	1,797 1 6	4 17 2	83 15 7	4 " "	1,455 9 9	4 11 2	67 1 6		
Sun	- - - - -	2 " "	- - -	419 7 4	- - -	- - -	- - -	- - -	- - -	- - -	- - -		
Ditto	- - - - -	18 June "	31,495 12 1	- - -	31,914 19 5	466 3 6	992 1 1	24 " "	24,918 7 5	391 3 10	756 18 5		
Union	- - - - -	21 " "	4,675 1 -	- - -	4,675 1 -	101 1 2	107 8 7	29 " "	3,626 18 8	82 9 6	78 5 1		
Western	- - - - -	- - -	- - -	- - -	- - -	- - -	- - -	3 " "	28 7 3	- - -	- - -		
Ditto	- - - - -	20 June 1866	1,090 6 -	- - -	1,090 6 -	3 11 -	50 1 6	20 Oct. "	1,027 5 5	2 15 1	47 18 4		
Westminster	- - - - -	22 " "	4,681 16 5	- - -	4,681 16 5	140 2 3	58 18 11	18 Sept. "	3,836 14 -	116 17 9	45 14 6		
COUNTRY:													
Birmingham	- - - - -	6 July 1866	2,562 12 10	18 8 2	2,581 1 -	- - -	129 1 -	- - -	- - -	- - -	- - -		
Birmingham Alliance	- - - - -	22 June "	330 12 5	- - -	330 12 5	- - -	16 10 8	27 Sept. 1866	Transferred to "Lancashire."	- - -	- - -		
Essex and Suffolk	- - - - -	28 May "	1,091 2 10	- - -	1,091 2 10	- - -	54 11 1	7 " "	765 1 8	- - -	38 5 1		
Kent	- - - - -	8 June "	2,218 3 -	- - -	2,218 3 -	- - -	110 18 1	10 " "	1,805 10 10	- - -	90 5 6		
Lancashire	- - - - -	23 " "	3,998 16 8	14 2 11	4,012 19 7	- - -	200 13 -	27 " "	4,836 8 1	- - -	241 16 4		
Liverpool and London, and Globe	- - - - -	29 " "	19,368 6 9	7 5 3	19,375 12 -	- - -	968 15 7	29 " "	20,055 1 7	- - -	1,002 15 1		
Manchester	- - - - -	21 " "	6,546 3 7	- - -	6,546 3 7	- - -	327 6 2	21 " "	4,612 11 7	- - -	230 12 7		
Midland Counties	- - - - -	20 " "	895 3 7	- - -	895 3 7	- - -	44 15 2	20 " "	571 1 -	- - -	28 11 -		
Norwich Equitable	- - - - -	23 " "	619 14 7	- - -	619 14 7	- - -	30 19 8	28 " "	338 8 8	- - -	16 18 5		
Norwich Union	- - - - -	20 " "	12,917 16 6	- 1 6	12,917 18 -	- - -	645 17 10	22 " "	9,518 16 3	- - -	475 18 9		
Nottinghamshire and Derbyshire	- - - - -	25 May "	619 7 4	- - -	619 7 4	- - -	30 19 4	24 Aug. "	675 4 -	- - -	33 15 -		
Oldham	- - - - -	14 July "	1 7 7	- - -	1 7 7	- - -	- 1 4	11 Oct. "	4 19 3	- - -	- 5 -		
Provincial	- - - - -	20 June "	1,191 10 5	- - -	1,191 10 5	- - -	59 11 6	21 Sept. "	1,383 17 3	- - -	69 3 10		
Queen	- - - - -	22 " "	3,095 8 8	- - -	3,095 8 8	- - -	154 15 5	24 " "	2,892 6 -	- - -	144 12 4		
Royal	- - - - -	21 " "	12,797 9 4	- - -	12,797 9 4	- - -	639 17 6	22 " "	14,254 1 9	- - -	712 14 1		
Salop	- - - - -	18 " "	767 10 6	- - -	767 10 6	- - -	38 7 6	1 " "	566 17 3	- - -	28 6 10		
Shropshire and North Wales	- - - - -	24 May "	364 - 4	- - -	364 - 4	- - -	18 4 -	24 Aug. "	271 9 7	- - -	13 11 6		
West of England	- - - - -	22 June "	7,905 8 10	55 18 4	7,961 7 2	- - -	398 1 4	28 Sept. "	6,438 2 11	- - -	321 18 -		
Yorkshire	- - - - -	23 " "	4,029 17 11	- - -	4,029 17 11	- - -	201 9 11	28 " "	2,706 7 10	- - -	135 6 4		
Total		- - - £.	235,386 9 6	902 19 1	236,289 8 7	2,431 10 -	8,754 - 7	- - -	194,985 14 1	1,970 4 11	7,283 14 3		

QUARTER ENDED 29 SEPTEMBER 1866.				QUARTER ENDED 25 DECEMBER 1866.				YEAR ENDED 25 DECEMBER 1866.			OFFICES.
Date of Payment.	Duty at 1 s. 6 d. per Cent.	Allowance for Collection, at		Date of Payment.	Duty at 1 s. 6 d. per Cent.	Allowance for Collection, at		Gross Amount of Duty Collected by each Company.			
		£. 4 per Cent.	£. 5 per Cent.			£. 4 per Cent.	£. 5 per Cent.	At 1 s. 6 d. per Cent.	At 3 s. per Cent.	TOTAL.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
24 Dec. 1866	8,181 19 5	- - -	- - -	22 Mar. 1867	10,626 17 -	- - -	- - -	657 8 11	- - -	657 8 11	Albert.
22 " "	4,942 3 3	86 7 2	301 2 10	23 " "	5,792 10 6	79 14 8	431 13 6	37,843 5 4	111 15 -	37,955 - 4	Alliance.
20 " "	584 2 4	70 13 6	158 15 2	20 " "	935 5 9	20 - 11	21 14 1	21,776 2 10	- - -	21,776 2 10	Atlas.
5 Jan. 1867	66 10 1	10 11 11	15 19 1	20 " "	- - -	- - -	- - -	3,059 7 9	- - -	3,059 7 9	Church of England.
22 Dec. 1866	3,094 12 7	- - -	- - -	23 Mar. 1867	3,103 13 2	- - -	- - -	334 4 11	- - -	334 4 11	City and County.
17 " "	8,037 16 7	66 11 10	71 9 9	8 " "	11,389 2 11	74 7 4	62 4 5	13,450 9 11	32 4 3	13,482 14 2	Commercial Union.
21 " "	172 9 9	81 18 -	299 10 4	21 " "	185 13 -	112 8 11	428 17 11	40,000 10 9	- - -	40,000 10 9	County.
24 Dec. 1866	759 5 1	- - -	- - -	21 " "	- - -	- - -	9 5 1	651 - 11	- - -	651 - 11	Emperor.
31 " "	25 5 9	- - -	- - -	23 Mar. 1867	1,116 14 8	- - -	44 3 2	3,232 3 3	- - -	3,232 3 3	Empire.
22 Nov. " "	29 - 5	8 8 8	27 8 5	30 " "	2 17 9	9 6 10	- - -	107 7 9	- - -	107 7 9	European.
24 Dec. " "	2,630 6 10	- - -	- - -	- - -	- - -	- - -	- - -	74 - 3	- - -	74 - 3	Friend-in-Need.
20 " "	4,376 11 6	16 11 5	110 11 1	23 Mar. 1867	3,474 15 3	24 16 -	142 15 9	11,519 11 4	- - -	11,519 11 4	General.
21 " "	1,249 10 9	81 13 1	116 15 1	22 " "	4,795 6 9	86 16 2	131 5 1	19,172 16 11	- - -	19,172 16 11	Guardian.
22 " "	232 13 6	46 13 4	4 2 9	20 " "	1,302 2 9	44 1 11	9 19 8	4,979 1 10	- - -	4,979 1 10	Hand-in-Hand.
18 " "	127 16 -	1 8 11	9 16 6	20 " "	244 18 3	2 - 6	9 14 4	884 8 -	- - -	884 8 -	Hercules.
21 " "	7,826 15 8	1 7 11	4 12 10	- - -	- - -	- - -	- - -	840 19 6	- - -	840 19 6	Home and Colonial.
21 " "	5,690 9 7	166 18 1	182 14 2	21 Mar. 1867	8,627 5 10	185 4 8	199 16 5	34,449 15 7	- - -	34,449 15 7	Imperial.
24 " "	1,488 5 3	144 12 4	103 14 11	20 " "	7,268 17 1	187 5 2	129 7 4	24,807 11 5	- - -	24,807 11 5	Law.
17 " "	4,173 2 7	16 12 6	53 12 7	23 " "	1,851 6 7	21 12 9	65 10 3	6,593 12 10	- - -	6,593 12 10	Law Union.
22 " "	2,556 5 1	77 16 1	111 7 11	19 " "	5,445 6 4	125 16 8	114 19 4	20,096 2 6	- - -	20,096 2 6	London.
21 " "	299 10 6	9 13 7	115 14 3	25 " "	3,214 12 6	15 16 10	140 18 7	11,398 11 3	- - -	11,398 11 3	London and Lancashire.
19 " "	30 5 9	9 16 3	2 14 3	22 " "	430 8 5	14 1 7	3 18 5	1,418 19 9	- - -	1,418 19 9	London and Southwark.
21 " "	5,379 2 11	- - -	1 10 3	27 " "	24 4 2	- - -	1 4 2	64 8 -	- - -	64 8 -	Netherlands.
24 " "	17,480 - 4	130 3 4	106 5 -	23 " "	5,394 14 9	139 5 3	95 13 2	19,724 5 9	- - -	19,724 5 9	North British and Mercantile.
21 " "	9 19 6	241 2 5	572 11 11	22 " "	17,892 1 2						

A 2

Sums paid into the Inland Revenue Office in *England*, for Insurance against Fire, &c.—*continued*.

SUMMARY for YEAR 1866.

	Duty, at 1 s. 6 d. per Cent.	Duty, at 3 s. per Cent.	TOTAL.	Allowance for Collection at,		Amount Insured on Farming Stock.
				£. 4 per Cent.	£. 5 per Cent.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
ENGLAND + - -	867,058 11 1	902 19 1	867,961 10 2	8,685 9 11	32,439 3 6	69,914,997 - -
SCOTLAND + - -	80,281 2 4	23 13 3	80,304 15 7	- - -	4,015 4 4	6,695,400 10 -
IRELAND + - -	50,678 14 11	208 3 4	50,886 18 3	- - -	2,503 5 2	1,362,022 - -
£.	998,018 8 4	1,134 15 8	999,153 4 -	8,685 9 11	38,957 13 -	77,972,419 10 -

20 May 1867.

John O. Truman.

SCOTLAND.

AN ACCOUNT of all Sums paid into the INLAND REVENUE OFFICE (Stamps and Taxes), *Edinburgh*, for DUTY on INSURANCES against FIRE, for the QUARTERS ending severally 2nd February, 15th May, 1st August, and 11th November (being the Scotch Quarterly Terms); and 25th March, 24th June, 29th September, and 25th December 1866 (being the English Quarterly Terms); distinguishing the Sums collected by each Company for Duty at 1 s. 6 d. per Centum per Annum, and 3 s. per Centum per Annum; with the Dates of each Payment, the Amounts of Allowance made to each Company for collecting the Duty; and a Statement of the Sums Insured by each Office for FARMING STOCK, for the same Quarterly Terms.

NAMES OF INSURANCE COMPANIES.	Dates of Payment.	Amount of Duty Collected.			Allowance of £. 5 per Cent. for Collecting Duty.	Sums Insured on Farming Stock.
		At 1 s. 6 d. per £. 100.	At 3 s. per £. 100.	TOTAL DUTY.		
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Scottish Union Insurance Company	1866: April 2	6,047 15 5	- - -	6,047 15 5	302 7 9	879,691 - -
	" July 13	4,471 10 1	- - -	4,471 10 1	223 11 6	278,640 - -
	" Oct. 1	5,520 7 11	- - -	5,520 7 11	276 - 5	149,625 - -
	1867: Jan. 11	3,804 14 8	- - -	3,804 14 8	190 4 8	319,988 15 -
	£.	19,844 8 1	- - -	19,844 8 1	992 4 4	1,627,944 15 -
North British and Mercantile Insurance Company + - - - -	1866: April 2	6,522 19 2	23 13 -	6,546 12 2	327 6 7	903,399 - -
	" July 14	3,841 17 4	- - 3	3,841 17 7	192 1 10	289,139 - -
	" Oct. 1	5,950 14 7	- - -	5,950 14 7	297 10 9	208,462 - -
	1867: Jan. 11	3,683 8 7	- - -	3,683 8 7	184 3 5	426,157 - -
	£.	19,998 19 8	23 13 3	20,022 12 11	1,001 2 7	1,827,207 - -
Caledonian Insurance Company -	1866: April 2	2,416 19 8	- - -	2,416 19 8	120 17 -	401,876 - -
	" July 14	1,777 18 7	- - -	1,777 18 7	88 17 11	177,863 - -
	" Oct. 1	2,733 9 2	- - -	2,733 9 2	136 13 6	112,566 - -
	1867: Jan. 11	1,454 9 3	- - -	1,454 9 3	72 14 6	158,460 - -
	£.	8,382 16 8	- - -	8,382 16 8	419 2 11	850,745 - -
Scottish National Insurance Company	1866: April 2	1,320 12 2	- - -	1,320 12 2	66 - 7	325,597 15 -
	" July 14	881 1 -	- - -	881 1 -	44 1 -	113,539 - -
	" Oct. 1	1,335 14 8	- - -	1,335 14 8	66 15 9	59,810 - -
	1867: Jan. 11	683 1 5	- - -	683 1 5	34 3 1	76,906 - -
	£.	4,220 9 3	- - -	4,220 9 3	211 - 5	575,852 15 -

ACCOUNT of Sums paid into the Inland Revenue Office, *Edinburgh*, for Insurance against Fire, &c.—*continued*.

NAMES OF INSURANCE COMPANIES.	Dates of Payment.	Amount of Duty Collected.			Allowance of £. 5 per Cent. for Collecting Duty.	Sums Insured on Farming Stock.
		At 1 s. 6 d. per £. 100.	At 3 s. per £. 100.	TOTAL DUTY.		
Scottish Fire Insurance Company (Limited)	1866: April 2	£. s. d. 468 17 3	£. s. d. - - -	£. s. d. 468 17 3	£. s. d. 23 8 9	£. s. d. 23,867 - -
	" July 14	243 12 9	- - -	243 12 9	12 3 8	7,840 - -
	" Oct. 1	501 14 9	- - -	501 14 9	25 1 9	6,580 - -
	1867: Jan. 11	290 18 8	- - -	290 18 8	14 10 11	9,610 - -
	£.	1,505 3 5	- - -	1,505 3 5	75 5 1	47,897 - -
Northern Assurance Company	1866: May 28	3,601 2 1	- - -	3,601 2 1	180 1 1	132,600 - -
	" Aug. 27	4,252 9 10	- - -	4,252 9 10	212 12 6	138,482 - -
	" Nov. 30	3,842 4 2	- - -	3,842 4 2	192 2 2	202,537 - -
	1867: Feb. 26	4,909 15 7	- - -	4,909 15 7	245 9 9	473,317 - -
	£.	16,605 11 8	- - -	16,605 11 8	830 5 6	946,936 - -
Scottish Provincial Assurance Company	1866: May 28	1,899 - 10	- - -	1,899 - 10	94 19 -	229,727 - -
	" Aug. 25	1,368 16 7	- - -	1,368 16 7	68 8 10	78,963 - -
	" Nov. 30	1,594 6 11	- - -	1,594 6 11	79 14 4	140,201 10 -
	1867: Feb. 26	1,844 11 3	- - -	1,844 11 3	92 4 6	302,113 - -
	£.	6,706 15 7	- - -	6,706 15 7	335 6 8	751,004 10 -
Scottish Commercial Insurance Company	1866: April 4	463 6 5	- - -	463 6 5	23 3 4	4,892 10 -
	" July 21	665 8 1	- - -	665 8 1	33 5 5	1,500 - -
	" Oct. 6	475 19 11	- - -	475 19 11	23 16 -	2,755 - -
	1867: Jan. 12	694 16 6	- - -	694 16 6	34 14 10	30,490 - -
	£.	2,299 10 11	- - -	2,299 10 11	114 19 7	39,637 10 -
Scottish Imperial Insurance Company	1866: July 6	167 9 1	- - -	167 9 1	8 7 5	- - -
	" Oct. 1	292 18 5	- - -	292 18 5	14 12 11	2,350 - -
	1867: Jan. 12	255 8 7	- - -	255 8 7	12 15 5	130 - -
	£.	715 16 1	- - -	715 16 1	35 15 9	2,480 - -
Stewarton, Dunlop, and Fenwick Mutual Fire Insurance Society	1866: April 2	1 11 -	- - -	1 11 -	- 1 6	25,696 - -
	£.	1 11 -	- - -	1 11 -	- 1 6	25,696 - -

ABSTRACT of the foregoing ACCOUNT.

	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Scottish Union Insurance Company - - - -	19,844 8 1	- - -	19,844 8 1	992 4 4	1,627,944 15 -
North British and Mercantile Insurance Company - -	19,998 19 8	23 13 3	20,022 12 11	1,001 2 7	1,827,207 - -
Caledonian Insurance Company - - - -	8,382 16 8	- - -	8,382 16 8	419 2 11	850,745 - -
Scottish National Insurance Company - - - -	4,220 9 3	- - -	4,220 9 3	211 - 5	575,852 15 -
Scottish Fire Insurance Company (Limited) - - -	1,505 3 5	- - -	1,505 3 5	75 5 1	47,897 - -
Northern Assurance Company - - - -	16,605 11 8	- - -	16,605 11 8	830 5 6	946,936 - -
Scottish Provincial Assurance Company - - - -	6,706 15 7	- - -	6,706 15 7	335 6 8	751,004 10 -
Scottish Commercial Insurance Company - - - -	2,299 10 11	- - -	2,299 10 11	114 19 7	39,637 10 -
Scottish Imperial Insurance Company - - - -	715 16 1	- - -	715 16 1	35 15 9	2,480 - -
Stewarton, Dunlop, and Fenwick Mutual Fire Insurance Society - - - -	1 11 -	- - -	1 11 -	- 1 6	25,696 - -
£.	80,281 2 4	23 13 3	80,304 15 7	4,015 4 4	6,695,400 10 -

Inland Revenue, Edinburgh, }
12 April 1867.

A. Fletcher.

IRELAND.

A RETURN pursuant to an Order of the Honourable the House of Commons, and in continuation of Parliamentary Paper, No. 356, of Session 1866, being an Account of all SUMS paid 29th September, and 25th December 1866, and the Amount of Allowance to each Office for COLLECTION in the Town (*Dublin*) and in the

TITLE of COMPANY.	Date of Payment.	QUARTER ENDED 25 MARCH 1866.							Date of Payment.	QUARTER ENDED 24 JUNE 1866.							Date of Payment.	QUARTER ENDED 29		
		TOWN.			COUNTRY.					TOWN.			COUNTRY.					TOWN.		
		Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.		Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.		Allowance.		
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.		
Alliance - - - - -	-	98 6 3	-	4 13 6	834 11 11	-	41 10 8	-	73 18 2	-	3 10 3	693 7 -	-	34 8 2	-	98 13 3	-	4 8 9		
Atlas - - - - -	-	125 5 11	-	6 5 3	334 16 5	-	16 14 3	-	131 17 8	-	6 11 10	287 1 8	-	14 1 10	-	111 4 8	-	5 11 2		
Albert - - - - -	-	29 10 3	-	1 8 11	- 11 3	-	- 7	-	-	-	Transferred to the "Western"	-	-	-	-	-	-	-		
County - - - - -	-	210 18 7	-	10 10 10	184 4 3	-	8 19 1	-	392 18 -	-	19 12 10	148 18 9	-	5 14 7	-	257 6 10	-	12 17 4		
City and County - - - - -	-	-	-	-	72 6 3	-	3 12 3	-	-	-	-	63 6 3	-	3 3 3	-	-	-	2 11 10		
Caledonian - - - - -	-	38 11 -	-	1 18 6	20 5 4	-	- 18 1	-	49 18 10	-	2 9 10	22 15 -	-	1 2 6	-	52 9 10	-	4 8 1		
Commercial Union - - - - -	-	107 4 11	-	5 7 2	262 11 6	-	13 2 5	-	64 15 10	-	3 4 8	223 18 2	-	10 12 -	-	88 3 9	-	1 12 5		
Church of England - - - - -	-	11 19 10	-	- 11 11	40 14 11	1 4 -	1 19 11	-	22 19 2	-	1 2 11	74 - 9	-	3 13 4	-	32 8 4	-	-		
European - - - - -	-	28 9 9	-	1 8 6	105 5 1	-	5 5 1	-	30 4 9	-	1 10 2	104 10 11	-	5 4 6	-	18 15 10	-	- 15 4		
Etna - - - - -	-	-	-	-	-	-	-	-	77 8 9	-	3 17 5	-	-	-	-	114 8 4	-	5 1 5		
Empire - - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Guardian - - - - -	-	66 16 3	-	3 6 9	30 9 7	-	1 10 5	-	42 14 -	-	2 2 8	87 11 10	-	4 7 6	-	25 5 9	-	1 5 3		
General - - - - -	-	7 1 -	-	- 7 -	15 6 6	-	- 15 4	-	18 19 11	-	- 19 -	27 4 3	-	1 6 2	-	9 2 6	-	-		
Hand-in-Hand - - - - -	-	-	-	-	- 7 6	-	- 4	-	-	-	-	- nil -	-	-	-	-	-	-		
Hercules - - - - -	-	26 13 1	-	1 6 7	17 13 1	-	- 17 7	-	30 17 7	-	1 10 10	14 5 5	-	- 14 3	-	61 8 10	-	3 1 5		
Home and Colonial - - - - -	-	3 10 1	-	- 2 -	58 15 1	-	2 18 5	-	2 2 9	-	-	35 2 4	-	1 14 9	-	-	-	-		
Imperial - - - - -	-	103 14 -	-	5 3 7	360 5 11	- 6 -	17 11 3	-	102 18 11	-	5 2 8	247 10 -	-	12 5 3	-	98 7 5	3 1 -	4 18 3		
Kent - - - - -	-	13 9 3	-	- 13 5	22 14 3	-	2 16 8	-	7 16 -	-	- 7 9	24 9 -	-	1 4 4	-	28 5 10	- 16 6	1 8 4		
Liverpool and London - - - - -	-	-	-	-	-	5 11 -	-	-	-	-	-	-	-	-	-	-	-	-		
Liverpool and London and Globe - - - - -	-	578 9 -	1 1 -	28 17 -	567 6 10	6 10 -	28 4 7	-	580 19 10	-	29 - 5	498 6 7	-	24 15 11	-	666 5 1	1 12 7	33 6 -		
Lancashire - - - - -	-	25 1 2	-	1 5 -	49 18 -	-	2 8 2	-	32 12 8	-	1 12 7	46 16 2	-	2 6 7	-	33 4 10	-	1 13 2		
Law Union - - - - -	-	1 19 -	-	- 1 11	2 19 3	-	- 2 11	-	4 17 6	-	- 4 10	6 9 9	-	- 6 5	-	1 16 9	-	- 1 10		
London and Lancashire - - - - -	-	120 7 6	-	6 - 3	95 18 5	-	4 15 11	-	120 18 7	-	6 - 9	85 12 6	-	4 5 6	-	77 17 10	6 12 7	3 17 9		
London Union - - - - -	-	96 7 9	-	4 16 4	40 2 6	-	2 -	-	81 2 10	-	4 1 1	29 10 1	-	1 9 6	-	74 13 11	2 7 11	3 14 8		
London Corporation - - - - -	-	66 11 7	-	3 6 6	120 1 11	3 9 -	5 19 -	-	51 7 7	-	2 10 6	118 9 2	-	5 16 11	-	55 12 6	-	2 15 7		
London and Southwark - - - - -	-	-	-	-	11 4 1	-	- 19 -	-	-	-	-	14 14 -	-	- 14 8	-	-	-	-		
Manchester - - - - -	-	19 8 4	-	- 19 4	-	-	-	-	30 4 10	-	1 10 2	-	-	-	-	26 - 5	-	1 6 -		
North British and Mercantile - - - - -	-	130 10 9	-	6 10 5	266 18 -	-	13 6 6	-	87 17 7	-	4 7 10	282 10 9	-	14 1 11	-	140 1 9	2 2 -	7 - 1		
Norwich Union - - - - -	-	57 11 4	-	2 17 6	95 12 9	-	4 15 5	-	29 11 11	-	1 9 7	88 10 3	-	4 4 9	-	28 2 9	-	1 8 1		
National - - - - -	-	998 13 5	2 15 6	49 18 8	-	-	-	-	645 9 -	2 14 9	32 5 5	-	-	-	-	703 6 -	-	35 2 8		
Patriotic - - - - -	-	645 5 9	-	32 4 4	-	-	-	-	591 5 6	20 5 4	29 11 3	-	-	-	-	685 13 7	-	34 5 8		
Provincial Welsh - - - - -	-	10 7 10	-	-	26 16 2	-	1 6 8	-	-	-	-	27 17 3	-	- 18 -	-	4 1 -	-	- 3 9		
Queen - - - - -	-	143 12 4	-	7 3 7	99 12 3	-	4 19 7	-	102 13 2	-	5 2 8	63 6 3	-	3 3 3	-	91 6 7	-	4 11 4		
Royal Farmers - - - - -	-	-	-	-	4 16 6	-	- 4 9	-	-	-	-	5 12 6	-	- 5 7	-	-	-	-		
Royal Exchange - - - - -	-	420 8 3	-	21 - 4	230 7 10	-	11 9 11	-	388 2 11	-	19 8 1	222 8 11	5 -	11 2 -	-	374 15 11	-	18 14 8		
Royal - - - - -	-	226 2 11	-	10 10 5	732 10 11	64 5 2	35 - 9	-	303 8 1	-	15 4 2	694 16 3	-	34 1 3	-	302 11 9	-	15 2 4		
Sun - - - - -	-	569 2 11	-	28 9 1	640 3 5	- 3 -	31 18 -	-	502 8 6	-	25 2 4	544 6 8	-	27 1 11	-	577 3 4	-	28 17 1		
Scottish Provincial - - - - -	-	136 10 2	-	6 16 6	-	-	-	-	146 18 10	-	7 6 11	-	-	-	-	160 16 5	-	8 - 9		
Scottish - - - - -	-	4 4 -	-	- 4 2	37 16 1	-	1 17 9	-	2 5 4	-	- 2 3	30 7 8	-	1 10 4	-	8 13 -	-	- 8 8		
Scottish Commercial - - - - -	-	41 2 10	-	1 4 6	51 17 9	-	1 18 8	-	41 19 11	-	2 1 11	25 7 10	-	1 5 4	-	19 13 3	-	- 19 7		
West of England - - - - -	-	104 11 8	-	5 4 7	679 13 3	- 7 3	31 5 3	-	78 14 9	-	3 18 8	644 19 3	-	31 13 10	-	130 3 10	-	6 10 2		
Western - - - - -	-	33 3 4	-	1 11 6	61 15 11	-	3 1 8	-	49 5 5	-	2 9 3	72 8 2	-	3 12 4	-	30 15 8	-	1 10 9		
£.	-	5,301 2 -	3 16 6	262 5 10	6,176 10 8	81 15 5	304 6 10	-	4,921 15 1	23 - 1	245 13 6	5,556 11 4	5 - -	272 8 5	-	5,188 17 4	16 19 -	257 10 2		

I R E L A N D.

into the Inland Revenue, *Dublin*, and in the Country respectively, for DUTY at 1*s.* 6*d.* and 3*s.* per Cent. on INSURANCES against FIRE, for the Quarters ended 25th March, 24th June, Country respectively; and showing the Gross Amount of DUTY Collected in the Year by each COMPANY, and distinguishing the Sums at each Rate.

SEPTEMBER 1866.			Date of Payment.	QUARTER ENDED 25 DECEMBER 1866.									Gross Amount of Duty, at 1 s. 6 d. per Cent., Collected by each Company.	Gross Amount of Duty, at 3 s. per Cent., Collected by each Company.	Gross Amount of Duty Collected in the Year by each Company.	TITLE of COMPANY.
COUNTRY.				TOWN.			COUNTRY.									
Duty, at 1 s. 6 d. per Cent.	Duty, at, 3 s. per Cent.	Allowance.		Duty, at 1 s. 6 d. per Cent.	Duty, at 3 s. per Cent.	Allowance.	Duty, at 1 s. 6 d. per Cent.	Duty, at 3 s. per Cent.	Allowance.							
£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.							
726 10 1	- 7 6	36 2 6	-	147 7 5	- -	6 19 11	1,233 14 9	- 15 -	60 14 2	3,906 8 10	1 7 5	3,907 16 3	Alliance.			
362 6 11	- -	17 17 3	-	196 4 4	- -	9 16 1	543 17 7	- -	27 3 3	2,092 15 2	- - -	2,092 15 2	Atlas.			
- - -	- -	- -	-	- -	- -	- -	- -	- -	- -	30 1 6	- - -	30 1 6	Albert.			
204 18 8	- 2 3	10 4 6	-	392 18 1	- -	19 11 -	275 14 6	- -	13 10 11	2,067 17 8	- 2 3	2,067 19 11	County.			
3 10 6	- -	- -	-	Transferred to the "Empire"			- -	- -	- -	139 3 -	- - -	139 3 -	City and County.			
32 11 9	- -	1 11 3	-	99 14 5	- -	4 19 9	31 13 2	- -	1 4 2	347 19 4	- - -	347 19 4	Caledonian.			
199 15 7	- -	9 19 8	-	130 13 2	- -	6 10 7	272 18 6	- -	13 12 10	1,350 1 5	- 1 6	1,350 2 11	Commercial Union.			
54 9 10	- -	2 14 2	-	20 2 11	- -	1 - 2	45 14 8	- -	2 3 8	302 10 5	1 4 -	303 14 5	Church of England.			
123 11 -	- -	6 3 5	-	30 5 1	- -	1 10 2	170 15 2	- -	8 10 8	611 17 7	- - -	611 17 7	European.			
- - -	- -	- -	-	258 16 8	- -	12 18 10	- -	- -	- -	450 13 9	- - -	450 13 9	Etna.			
30 12 6	- -	1 10 7	-	- -	- -	- -	60 12 5	- -	3 - 8	91 4 11	- - -	91 4 11	Empire.			
35 4 11	- -	1 15 -	-	72 1 1	- -	3 12 -	53 13 11	- -	2 13 7	413 17 4	- - -	413 17 4	Guardian.			
8 16 6	- -	- 8 9	-	14 19 3	- -	1 3 9	26 17 5	- -	1 6 9	128 7 4	- - -	128 7 4	General.			
7 1 -	- -	- 7 -	-	- -	- -	- -	44 7 -	- -	2 4 3	51 15 6	- - -	51 15 6	Hand-in-Hand.			
26 13 10	- -	1 6 8	-	33 15 7	- -	1 13 9	27 10 1	- -	1 7 6	238 17 6	- - -	238 17 6	Hercules.			
6 1 2	- -	- 6 -	-	- -	- -	- -	- 17 2	- -	- -	106 8 7	- - -	106 8 7	Home and Colonial.			
370 13 3	- -	18 5 10	-	166 - 8	- -	8 5 10	530 18 8	- -	26 3 1	1,980 8 10	3 7 -	1,983 15 10	Imperial.			
30 16 10	- 4 6	1 10 9	-	24 9 3	- -	1 4 5	45 16 4	- -	2 5 5	197 16 9	1 1 -	198 17 9	Kent.			
- - -	- -	- -	-	- -	- -	- -	- -	- -	- -	- -	5 11 -	5 11 -	Liverpool and London.			
525 16 5	- -	25 12 10	-	944 3 6	- -	47 3 11	741 2 1	- 1 6	36 12 -	5,102 9 4	9 5 1	5,111 14 5	Liverpool and London and Globe.			
82 6 1	- -	4 1 6	-	60 14 10	- -	3 - 8	62 9 1	- -	3 1 11	393 2 10	- - -	393 2 10	Lancashire.			
3 3 11	- -	- 3 2	-	6 15 2	- -	- 6 9	9 7 -	- -	- 9 4	37 8 4	- - -	37 8 4	Law Union.			
84 11 2	- -	4 4 6	-	170 4 10	- -	8 10 2	118 14 8	1 8 11	5 18 8	874 5 6	8 1 6	882 7 -	London and Lancashire.			
52 17 4	- -	2 12 10	-	85 8 9	- -	4 5 5	42 6 7	- -	2 2 3	502 9 9	2 7 11	504 17 8	London Union.			
111 9 7	- -	5 8 1	-	108 1 11	- -	5 8 1	147 17 7	- -	7 4 7	779 11 10	3 9 -	783 - 10	London Corporation.			
4 18 6	- -	- 4 5	-	- -	- -	- -	- 10 10	- -	- - 6	31 7 5	- - -	31 7 5	London and Southwark.			
- - -	- -	- -	-	22 14 4	- -	1 2 8	- -	- -	- -	98 7 11	- - -	98 7 11	Manchester.			
290 6 2	2 9 4	14 9 8	-	193 3 -	- -	9 13 -	471 19 2	- -	23 11 7	1,863 7 2	4 11 4	1,867 18 6	North British and Mercantile.			
115 3 9	- -	5 14 11	-	58 13 11	- -	2 18 7	139 17 1	- 15 -	6 19 7	613 3 9	- 15 -	613 18 9	Norwich Union.			
- - -	- -	- -	-	1,070 16 8	- -	53 10 10	- -	- -	- -	3,418 5 1	5 10 3	3,423 15 4	National.			
- - -	- -	- -	-	951 3 4	- -	47 11 2	- -	- -	- -	2,873 8 2	20 5 4	2,893 13 6	Patriotic.			
32 4 8	- 7 6	1 5 -	-	- -	- -	- -	53 2 10	- -	2 9 2	154 9 9	- 7 6	154 17 3	Provincial Welsh.			
89 8 9	- -	4 9 5	-	218 16 1	- -	10 18 9	167 6 11	- -	8 7 4	976 2 4	- - -	976 2 4	Queen.			
6 18 3	- -	- 6 9	-	- -	- -	- -	5 6 6	- -	- 5 3	22 13 9	- - -	22 13 9	Royal Farmers.			
330 1 7	5 16 6	16 9 8	-	519 - 9	- -	25 19 -	359 6 2	- -	17 18 11	2,844 12 4	10 16 6	2,855 8 10	Royal Exchange.			
1,018 8 5	- -	50 4 4	-	488 3 6	- -	24 - 8	1,295 6 3	- -	63 17 4	5,061 8 1	64 5 2	5,125 13 3	Royal.			
794 - 2	- -	37 16 -	-	772 - 5	36 17 7	38 12 -	940 19 1	17 18 10	46 15 9	5,340 4 6	54 19 5	5,395 3 11	Sun.			
- - -	- -	- -	-	244 19 3	- 9 11	12 4 11	- -	- -	- -	689 4 8	- 9 11	689 14 7	Scottish Provincial.			
37 13 6	- -	1 17 8	-	7 14 8	- -	- 7 6	35 8 -	- -	1 15 4	164 2 3	- - -	164 2 3	Scottish.			
38 15 -	- -	1 18 9	-	31 11 3	- -	- -	50 18 7	- -	1 12 10	301 6 5	- - -	301 6 5	Scottish Commercial.			
694 18 7	- -	32 15 2	-	171 3 6	- -	8 9 9	1,134 2 3	9 18 -	55 6 9	3,638 7 1	10 5 3	3,648 12 4	West of England.			
37 8 1	- -	1 16 9	-	51 1 2	- -	2 11 -	54 13 6	- -	2 14 7	390 11 3	- - -	390 11 3	Western.			
6,574 4 3	9 7 7	321 14 9	-	7,763 18 9	37 7 6	386 1 1	9,195 15 6	30 17 3	453 4 7	50,678 14 11	208 3 4	50,886 18 3				

John S. Gairdner,
Controller of Stamp Duties (Ireland).

ENGLAND.

AN ACCOUNT of the SUMS INSURED by each FIRE OFFICE in *England*, on FARMING STOCK exempt from Duty, for the Quarters ended severally the 25th March, 24th June, 29th September, and 25th December 1866; distinguishing the Amounts of each Office, in *London* and the Country respectively.

OFFICE.	QUARTER ENDED				TOTAL.
	25th March 1866.	24th June 1866.	29th Sept. 1866.	25th Dec. 1866.	
TOWN.	£.	£.	£.	£.	£.
Albert - - - - -	2,030	100	(Transferred to "Western") -	-	2,130
Alliance - - - - -	632,994	298,235	456,416	2,051,351	3,438,996
Atlas - - - - -	278,123	91,130	177,102	797,651	1,344,006
Church of England - - - - -	4,775	3,650	7,685	7,350	23,460
City and County - - - - -	3,000	2,860	16,985	{ Transferred to "Empire" }	22,845
Commercial Union - - - - -	32,870	8,550	21,152	62,986	125,558
County - - - - -	1,716,193	547,352	936,861	4,854,331	8,054,737
Emperor - - - - -	850	nil	1,080	2,025	3,955
Empire - - - - -	-	-	No account rendered.	-	-
European - - - - -	3,300	7,530	18,660	57,698	87,188
Financial - - - - -	100	nil	nil	nil	100
Friend-in-Need - - - - -	nil	nil	nil	{ Transferred to "Empire" }	nil.
General - - - - -	41,188	15,194	25,554	97,164	179,100
Guardian - - - - -	94,320	32,060	88,907	215,075	430,362
Hand-in-Hand - - - - -	8,700	6,050	14,060	23,350	52,160
Hercules - - - - -	2,500	600	2,000	3,607	8,707
Home and Colonial - - - - -	6,485	5,411	2,350	{ Transferred to "Northern" }	14,246
Imperial - - - - -	112,600	168,222	142,461	360,642	783,925
Law - - - - -	24,756	16,053	34,565	77,243	152,617
Law Union - - - - -	35,545	20,420	38,525	97,265	191,755
London - - - - -	97,171	30,454	75,710	230,419	433,754
London and Lancashire - - - - -	14,200	22,160	9,160	32,765	78,285
London and Southwark - - - - -	950	nil	275	2,143	3,368
Netherlands - - - - -	nil	nil	nil	nil	nil.
North British and Mercantile - - - - -	27,862	13,540	107,433	47,710	196,545
Phoenix - - - - -	1,106,453	352,237	583,618	2,383,185	4,425,493
Preserver - - - - -	nil	nil	nil	nil	nil.
Royal Exchange - - - - -	882,839	479,405	593,970	2,299,862	4,256,076
Royal Farmers - - - - -	807,284	359,527	593,246	2,611,903	4,371,960
Sun - - - - -	1,901,059	689,707	1,148,659	4,686,838	8,426,263
Union - - - - -	60,737	29,425	45,930	136,080	272,172
Western - - - - -	37,715	18,987	39,795	83,800	180,297
Westminster - - - - -	41,285	28,565	76,654	144,048	290,552
COUNTRY.					
Birmingham - - - - -	210,165	-	Transferred to "Lancashire" -	-	210,165
Birmingham Alliance - - - - -	1,000	1,450	5,538	2,380	10,368
Essex and Suffolk - - - - -	221,225	83,830	139,918	1,092,890	1,537,863
Kent - - - - -	162,509	30,870	231,305	699,003	1,123,687
Lancashire - - - - -	121,563	105,639	132,035	547,620	906,857
Liverpool and London and Globe - - - - -	310,027	533,450	2,425,176	1,075,328	4,343,990
Manchester - - - - -	263,089	113,065	151,242	475,950	983,346
Midland Counties - - - - -	195,640	65,135	112,185	964,070	1,337,030
Norwich Equitable - - - - -	36,338	10,250	48,676	162,410	257,674
Norwich Union - - - - -	2,048,806	591,681	1,410,665	6,551,418	10,602,570
Nottinghamshire and Derbyshire - - - - -	46,935	67,170	408,330	179,910	702,345
Oldham - - - - -	nil	nil	nil	nil	nil.
Provincial - - - - -	190,053	192,666	893,687	716,458	1,932,864
Queen - - - - -	16,170	16,780	60,031	49,495	142,476
Royal - - - - -	182,838	242,729	1,038,481	584,911	2,048,959
Salop - - - - -	150,675	93,035	85,831	288,515	618,056
Shropshire and North Wales - - - - -	111,138	36,445	51,568	146,400	345,551
West of England - - - - -	348,571	139,989	266,391	701,341	1,456,292
Yorkshire - - - - -	957,815	214,145	272,312	2,060,020	3,504,292
TOTAL - - - £.	13,552,441	5,785,762	12,912,184	37,664,610	69,914,997

I R E L A N D.

AN ACCOUNT of SUMS INSURED by each Fire Office on FARMING STOCK in *Ireland*, for the Quarters ended severally the 25th March, 24th June, 29th September, and 25th December 1866, distinguishing the Amounts in each Office in *Dublin* and in the Country respectively.

TITLE of COMPANY.	25th March 1866.		24th June 1866.		29th September 1866.		25th December 1866.		Total Amount insured by each Company.
	Dublin.	Country.	Dublin.	Country.	Dublin.	Country.	Dublin.	Country.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Alliance - - - - -	400	16,631	2,250	4,725	1,800	50,540	3,350	33,111	112,807
Atlas - - - - -	2,000	5,658	450	2,900	3,730	26,145	8,050	33,065	81,998
Albert - - - - -	nil	-	(Transferred to "Western.")		-	-	-	-	nil
County - - - - -	5,341	2,400	2,350	910	16,310	4,920	8,294	6,040	46,565
City and County - - - - -	-	nil	-	nil	(Transferred to "Empire.")		-	-	nil
Caledonian - - - - -	nil	nil	200	nil	2,740	350	4,670	250	8,210
Commercial Union - - - - -	300	1,700	200	1,200	8,850	1,000	7,075	2,930	23,255
Church of England - - - - -	nil	2,650	nil	3,400	180	5,070	nil	3,225	14,525
European - - - - -	nil	695	nil	nil	400	2,875	nil	3,914	7,884
Etna - - - - -	-	-	1,750	-	450	-	nil	-	2,200
Empire - - - - -	-	-	-	-	-	nil	-	150	150
Guardian - - - - -	nil	1,300	nil	1,750	nil	nil	1,000	nil	4,050
General - - - - -	nil	nil	nil	nil	nil	nil	400	400	800
Hand-in-Hand - - - - -	-	nil	-	nil	-	nil	-	nil	nil
Hercules - - - - -	nil	nil	525	nil	550	350	nil	nil	1,425
Home and Colonial - - - - -	-	300	-	567	-	-	-	-	867
Imperial - - - - -	1,740	8,658	450	2,850	4,625	27,705	3,140	26,275	75,443
Kent - - - - -	nil	400	nil	400	nil	1,050	nil	1,000	2,850
Liverpool and London and Globe -	6,380	5,968	2,550	3,835	25,569	23,132	18,515	23,630	114,579
Lancashire - - - - -	nil	nil	500	nil	400	nil	400	250	1,550
Law Union - - - - -	nil	nil	nil	nil	nil	nil	nil	400	400
London and Lancashire - - - - -	175	50	nil	200	695	285	1,950	550	3,905
London Union - - - - -	200	600	300	nil	2,500	3,100	3,700	650	11,050
London Corporation - - - - -	nil	1,400	nil	300	616	100	1,600	1,220	5,236
London and Southwark - - - - -	-	nil	-	nil	-	nil	-	nil	nil
Manchester - - - - -	nil	-	nil	-	nil	-	nil	-	nil
North British and Mercantile -	1,856	2,650	600	nil	11,570	7,512	9,924	11,600	45,712
Norwich Union - - - - -	500	1,250	nil	700	3,320	5,390	2,855	1,870	15,885
National - - - - -	6,955	-	2,710	-	15,710	-	22,225	-	47,600
Patriotic - - - - -	12,228	-	3,785	-	30,249	-	33,115	-	79,377
Provincial Welsh - - - - -	nil	500	nil	100	nil	nil	nil	100	700
Queen - - - - -	300	nil	575	nil	3,870	1,650	3,850	1,150	11,395
Royal Farmers - - - - -	-	nil	-	nil	-	900	-	nil	900
Royal Exchange - - - - -	4,760	300	3,470	nil	20,215	14,125	16,725	27,025	86,620
Royal - - - - -	4,550	19,676	1,150	10,654	15,518	81,585	18,840	79,944	231,917
Sun - - - - -	2,950	11,824	1,100	6,400	16,170	52,989	13,145	36,254	140,832
Scottish Provincial - - - - -	3,350	-	2,030	-	12,885	-	15,327	-	33,592
Scottish - - - - -	nil	nil	nil	nil	50	1,860	nil	1,060	2,970
Scottish Commercial - - - - -	nil	nil	nil	nil	nil	500	750	nil	1,250
West of England - - - - -	nil	7,050	nil	6,650	8,725	66,093	2,380	50,975	141,873
Western - - - - -	150	nil	nil	200	50	200	450	600	1,650
TOTALS - - - - -	£. 54,135	91,660	26,945	47,741	207,747	379,426	201,730	352,638	1,362,022

Inland Revenue, Stamps, Dublin, }
17 May 1867.

John S. Gairdner,
Controller of Stamp Duties (Ireland).

FIRE INSURANCES.

RETURN of all SUMS paid into the INLAND
REVENUE OFFICE in *Great Britain and Ire-
land*, for Duty on INSURANCE against FIRE,
for the Quarters ending severally 25 March,
24 June, 29 September, and 25 December
1866; &c.

(*Mr. Turner.*)

Ordered, by The House of Commons, to be Printed,
24 May 1867.

318.

Under 2 oz.

45

FORTIFICATIONS.

RETURN to an Address of the Honourable The House of Commons,
dated 12 February 1867;—for,

“RETURN of the Past and Prospective OUTLAY in Detail upon the SEVENTY-
ONE WORKS, enumerated in the following Form :—

STATION.	DISTRICT.	NAME OF WORK.	Estimated Cost of each Work. Expended on each Work to 1st January 1867.	Progress of Work expressed in Tenths.	Date of Probable Completion.	Number of Guns ; of different calibres required for each.	Estimated Cost of Armament of each Work.	Number of Artillerymen re- quired for each Work.	Number of Infantry required for each.	Quantity of Land Purchased for each Work.	Cost of Land.	Total Expenditure to 1st January 1867.	Required to Complete.
Portsmouth. &c. &c.	Spithead. &c. &c.	Horseshoe Fort.											

War Office, }
25 March 1867.

JOHN S. PAKINGTON.

(Colonel Sykes.)

*Ordered, by The House of Commons, to be Printed,
26 March 1867.*

RETURN of the Past and Prospective OUTLAY, in Detail, upon the

STATION.	DISTRICT.	NAME OF WORK.	Estimated Cost of each Work.	Expended on each Work to 1st January 1867.	Progress of Work, expressed in Tenths.
PORTSMOUTH - -	Spithead and Sea Defences:	Outer Line - -	£.	£.	(a)
		Horse Sand Fort - - -	260,000		
		No Man's Land - - -	290,000	225,006	·3
		Other Spithead Works - - -	310,000		
		Puckpool Battery - - -	37,000	13,370	·9
		St. Helen's Fort - - -		28,631	·1
	Inner Line - - -	Gilkicker Battery - - -	50,000	21,648	·4
		Southsea Castle - - -	55,000	19,601	·8
		Eastney Batteries - - -		17,338	1·
		Lumps Battery - - -	108,000	4,228	1·
	Defences of Needles Passage.	Hurst Castle - - -		76,550	·7
		Needles Battery - - -	80,000	7,079	1·
		Hatherwood - - -		3,099	·9
		Warden Point - - -		10,183	1·
		Cliff End - - -		12,242	·3
		Golden Hill - - -		19,075	·7
	Isle of Wight:				
	Coast Defences - -	Sandown Bay Defences - - -	140,000	110,071	·9
		Military Road and Posts for De- fence of South-West Coast - -		16,540	1·
	Land Defences:				
	Outer Line - - -	Port Purbrook and Outworks - -	535,000	65,138	·7
		Fort Widley - - -		89,583	·9
		Fort Southwick - - -		80,698	·9
		Fort Nelson - - -		73,456	·8
		Fort Wallington - - -		75,243	·9
		Fort Fareham - - -		81,031	·9
	Inner Line - - -	Hilsea Lines - - -	308,000	75,644	·8
		Fort Grange - - -		152,442	·9
		Fort Rowner - - -			
		Fort Brockhurst - - -		26,441	1·
		Stokes Bay Lines - - -			
PLYMOUTH - -	Harbour Defences:				
	Outer Line - - -	Staddon Point Battery - - -	60,000	27,416	·5
		Breakwater Battery - - -	145,000	80,501	·6
		Picklecombe Battery - - -	80,000	45,922	·6
		Cawsand Bay - - -	13,000	12,944	1·
	Inner Line - - -	Mount Edgcumbe Battery - - -	47,000	7,804	1·
		Drake's Island Battery - - -		24,189	1·
		Western King Battery - - -		2,884	1·
		Eastern King Battery - - -		2,015	1·
	Land Defences:				
	Antony - - -	Fort Tregantle - - -	260,000	134,418	1·
		Fort Scraesdon - - -		102,069	·8
	Maker - - -	Knatterbury - - -	35,000	5,805	1·
		Whitesand Bay - - -		8,879	1·
		*Maker Barrack - - -		-	-
	North-East Division -	North-Eastern Defences - -	350,000	140,465	·3
	Staddon - - -	Staddon Fort - - -	168,000	164,167	·8
		Fort Stamford - - -			
	Devonport - - -	Devonport Lines - - -	10,000	9,676	1·

(a) The decimal shown is irrespective of Iron Shields and Iron Armour.

SEVENTY-ONE WORKS, enumerated in the following Table.

Date of Probable Completion.	Number of Guns of different Calibres required for each.		Estimated Cost of Armament of each Work.	Number of Artillerymen required for each Work.	Number of Infantry required for each.	Quantity of Land purchased for each Work.	Cost of Land.	Total Expenditure to 1st January 1867.	Required to Complete.	
	Large Rifled Guns.	Guns of 95 Cwt. and under.								
			£.			A. R. P. (b)	£.	£.	£.	
1869 -	63	-	131,062	302	454	- - -	- - -	225,006	838,994	
	63	-	131,062	302	454	- - -	- - -			
	34	-	74,218	163	245	- - -	- - -			
1867 -	15	{ 5 and 38 mortars }	32,859	278	418	28 0 3	13,500	26,870	102,999	
1868 -			16	64,504	206	310	- - -	- - -		28,631
1867 -	27		12	61,508	230	346	- - -	- - -		21,648
1867 -	36	12	61,508	230	346	- - -	- - -	19,601	18,833	
completed	-	18	-	86	130	1 3 20	2,984	24,550		
ditto -	-	17	-	81	123					
1867 -	67	-	118,637	322	482	- - -	- - -	76,550	33,450	
completed	6	-	9,974	29	43	8 3 35	1,005	8,084		
1867 -	7	-	11,636	34	50	13 3 20	5,234	18,516		
completed	8	-	11,711	38	58	56 1 22		2,560	38,322	
1868 -	20	-	39,415	96	144	34 1 2	2,560		14,802	
1867 -	-	12	-	57	87	75 2 32	13,958	33,033		
						58 1 35				
1867 -	28	35	43,369	302	454	386 2 4	34,745	161,356	18,389	
completed						23 2 25				
1868 -	-	50	-	200	600	1,643 1 35	251,463	635,581	84,851	
1867 -	-	27	-	108	400					
1867 -	-	29	-	116	400	1,706 1 1				
1867 -	-	30	-	120	400	242 2 9	57,237	138,268		
1867 -	-	25	-	100	400					460 3 39
1867 -	-	37	-	148	400	- - -	- - -	75,644		63,473
1868 -	-	50	-	200	600	- - -	- - -	-		
	-	38	-	152	400	- - -	- - -	152,442		
1867 -	-	38	-	152	400	- - -	- - -	-		
	-	38	-	152	400	- - -	- - -	-		
completed	-	42	-	168	252	39 0 0	23,500	49,941		
1868 -	22	-	42,740	105	159	- - -	- - -	27,416	32,584	
1868 -	22	-	47,580	105	159	- - -	- - -	80,501	74,499	
1868 -	42	-	82,772	201	303	- - -	- - -	45,922	41,078	
completed	6	4	9,974	48	72	- - -	- - -	12,944	56	
ditto -	7	-	11,636	34	50	- - -	- - -	7,804	10,108	
ditto -	27	8	52,143	168	252	- - -	- - -	24,189		
ditto -	7	-	9,413	34	50	- - -	- - -	2,884		
ditto -	8	-	10,758	38	58	- - -	- - -	2,015		
ditto -	-	35	-	140	400	- - -	438	236,925	23,513	
1867 -	-	30	-	120	400					
completed	-	-	-	-	-	11 3 30	2,635	8,440	316	
ditto -	-	7	-	28	42	- - -	- - -	8,879		
	-	-	-	-	300	- - -	- - -	-		
1869 -	-	140	-	560	2,500	882 0 32	205,184	345,649	213,368	
	-					1,004 2 20				
1868 -	-	34	-	136	400	516 2 6	52,554	216,721		
	6	17	8,068	92	300	634 2 9				
completed	-	45	-	180	270	- - -	- - -	9,676	324	

(b) The quantities in Italic figures show the extent of land over which clearance rights have been acquired.

RETURN of the Past and Prospective Outlay in detail upon the Seventy-one

STATION.	DISTRICT.	NAME OF WORK.	Estimated Cost of each Work.	Expended on each Work to 1st January 1867.	Progress of Work, expressed in Tenths.
			£.	£.	(a)
PEMBROKE - - -	Milford Haven:	Sea Defences. - - -			
		Stack Rock Fort - - -	216,000	30,600	4
		South Hook Battery - - -		38,888	1
		Hubberstone Battery - - -		53,438	1
		Popton Battery - - -		57,968	1
		Chapel Bay Battery - - -		-	-
		Land Defences - - -	Port Scoveston (North of Milford Haven)	50,000	31,265
	Works to Southward of Milford Haven - - -	80,000	-	-	
PORTLAND - - -	Portland - - -	Verne Citadel and Batteries connected therewith - - -	120,000	114,035	9
		Nothe Fort - - -	87,000	80,809	9
		Breakwater Batteries - - -	145,000	73,666	5
GRAVESEND - - -	Thames - - -	Coalhouse Fort - - -	90,000	48,985	5
		Cliffe Fort - - -	80,000	39,020	5
		Shornmead - - -	80,000	32,398	4
		Slough Battery - - -	20,000	19,687	9
MEDWAY and SHEERNESS.	Sea Defences - - -	Isle of Grain - - -	180,000	122,119	9
		Garrison Point - - -		57,352	7
		Hoo Fort - - -	109,000	74,268	7
		Darnet Fort - - -			
		Works in front of Mile Town.	Works in front of Mile Town -	40,000	18,627
*CHATHAM - - -	Eastern - - -	Eastern Defences - - -	500,000	-	-
DOVER - - -	Dover - - -	Castle Hill Fort - - -	278,000	63,288	8
		Dover Castle - - -		6,683	1
		Western Heights - - -		193,289	9
CORK - - -	Cork - - -	Spike Island Defences - - -	10,000	4,019	4
		Carlisle Fort - - -	79,000	23,846	3
		Camden Fort - - -	70,000	23,578	3
Payments not brought to account and sums reserved - - -			-	76,000	-
Interest and Miscellaneous Charges - - - £. 21,419			-	-	-
Less Credits - - - 9,239			-	-	-
War Department Costs, and Surveyor's Charges - - -			-	-	-
Claimant's Costs, and Surveyor's Charges - - -			-	-	-
Surveys - - -			-	-	-
Clearance Works - - -			-	-	-
			5,625,000	3,357,319	-
Incidental Expenses (Works and Experiments) - - - £. 163,471			-	-	-
Less Credits - - - 28,918			-	-	-
			140,000	134,553	-
*Site for Central Arsenal - - -			150,000	-	-
Lands, including Cost of Surveys, Surveyors' Charges, Legal, and other Incidental Expenses - - -			1,080,000	-	-
TOTAL - - - £.			6,995,000	3,491,872	-

(a) The decimal shown is irrespective of Iron Shields and Iron Armour.

(b) The quantities in italic figures show the extent of land over which clearance rights have been acquired.

(c) The number of guns in some cases is not finally settled, and is only to be considered as approximate. Small pieces in interior defences, and for flanks, ditches, &c., are not included. These exist in sufficient numbers to meet any probable demand, and do not affect the strength of the garrisons required.

(d) The guns of 95 cwt. and under being already available, their cost is not included.

* Note.—The Services marked with an asterisk are proposed to be omitted.

Works, enumerated in the following Table—*continued*.

Date of Probable Completion.	Number of Guns of different Calibres required for each.		Estimated Cost of Armament of each Work.	Number of Artillerymen required for each Work.	Number of Infantry required for each.	Quantity of Land purchased for each Work.	Cost of Land.	Total Expenditure to 1st January 1867.	Required to Complete.
	Large Rifled Guns.	Guns of 95 cwt. and under.							
			£.			A. R. P. (b)	£.	£.	£.
1868 - completed	29	-	53,244	139	209	- - -	- - -	30,600	44,106
ditto -	20	-	33,247	96	144	37 0 7	1,069	151,363	
ditto -	28	-	50,393	134	202				
ditto -	28	-	50,393	134	202				
1869 -	6	-	9,974	29	43	- - -	- - -	- - -	
1867 -	-	28	- -	112	400	79 0 11 350 0 0 (about)	15,816	47,081	18,735
1869 -	15	20	20,171	140	192	- - -	- - -	- - -	50,000
1869 -	27	30	50,308	273	411	100 0 29	26,346	140,281	10,965
1867 -	15	-	34,098	72	108	- - -	- - -	80,809	9,191
1869 -	29	8	56,844	177	267	- - -	- - -	73,666	131,334
1868 -	28	-	63,818	134	202	31 0 13 108 3 8	3,827	52,812	115,015
1868 -	20	-	45,584	96	144	20 0 23	1,170	40,190	81,980
1868 -	20	-	45,584	96	144	9 1 30	990	33,388	85,602
1867 -	-	10	- -	48	72	21 2 1 539 2 10	3,204	22,891	3,313
1868 -	27	-	56,461	129	195	743 0 36	15,098	137,217	47,529
1868 -	42	-	86,878	201	303	- - -	- - -	57,352	
1868 -	11	-	22,268	53	79	68 3 11	1,330	75,598	53,732
1868 -	11	-	22,268	53	79				
1868 -	4	6	9,117	40	60	154 1 15 983 2 16 963 3 37 900 0 0 (about)	40,047	58,674	21,373
-	-	-	- -	550	2,500	- - -	120,261	120,261	-
1868 -	-	30	- -	120	400	- - -	171	63,459	21,740
Completed	20	20	35,594	160	400	- - -	- - -	6,683	
1867 -	11	50	22,557	244	800	28 0 15	3,650	196,959	
1868 -	25	-	36,794	120	180	- - -	- - -	4,019	5,981
1868 -	25	15	36,794	192	288	18 0 33	- - -	- - -	55,154
1870 -	25	10	36,794	168	252	33 3 2 55 3 4	2,629	50,053	46,422
-	-	-	- -	- -	- -	- - -	- - -	76,000	2,433,681
-	-	-	- -	- -	- -	- - -	- - -	- - -	(less) 76,000
-	-	-	- -	- -	- -	- - -	12,180	162,156	-
-	-	-	- -	- -	- -	- - -	39,014		
-	-	-	- -	- -	- -	- - -	29,871		
-	-	-	- -	- -	- -	- - -	35,993		
-	-	-	- -	- -	- -	- - -	45,098		
-	987	1,104	1,883,722	9,841	22,441	- - -	1,064,761	4,422,080	2,357,681
-	-	-	- -	- -	- -	- - -	- - -	134,553	30,447
-	-	-	- -	- -	- -	- - -	- - -	- - -	-
-	-	-	- -	- -	- -	- - -	1,064,761	- - -	50,239
-	987	1,104 (c)	1,883,722 (d)	9,841 (e) (f)	22,441 (e) (g)	- - -	1,064,761	4,556,633	2,438,367 (h) (i)

(e) Irrespective of moveable forces.

(f) Trained artillerymen, whether Royal or Militia.

(g) A portion of the infantry to be trained to the service of guns.

(h) Irrespective of Iron Shields, for which 423,000 £. will have to be provided in future Estimates.

(i) If the Turrets and Turntables proposed by the Fortification and Defence Committee be added, a further sum of 270,000 £. will have to be provided.

FORTIFICATIONS.

RETURN

RELATING TO

FORTIFICATIONS.

(Colonel Sykes.)

*Ordered, by The House of Commons, to be Printed,
26 March 1867.*

FORTIFICATIONS.

ACCOUNT of the MONEYS raised under the authority of the Acts 23 & 24 Vict. c. 109, 25 & 26 Vict. c. 78, 26 & 27 Vict. c. 80, 27 & 28 Vict. c. 109, and 28 & 29 Vict. c. 61, to provide for the EXPENSES of FORTIFICATIONS, &c.; the Amount of ANNUITIES created in respect of the same; the Moneys issued out of the CONSOLIDATED FUND for the said Expenses; and the Sums remaining to be raised and issued, under the authority of the said Acts, on the 1st April 1867.

(Presented pursuant to above recited Acts.)

*Ordered, by The House of Commons, to be Printed,
4 June 1867.*

EXPENSES OF FORTIFICATIONS.

ACCOUNT of the MONEYS raised under the authority of the Acts 23 & 24 Vict. c. 109, 25 & 26 Vict. c. 78, 26 & 27 Vict. c. 80, 27 & 28 Vict. c. 109, and 28 & 29 Vict. c. 61, to provide for the EXPENSES of FORTIFICATIONS, &c.; the Amount of ANNUITIES created in respect of the same; the Moneys issued out of the CONSOLIDATED FUND for the said Expenses; and the Sums remaining to be raised and issued, under the authority of the said Acts, on the 1st April 1867.

Moneys raised by the creation of Annuities.		Terminable Annuities created in respect of the Moneys received (to expire 5 April 1885).		Rate of Interest at which the Annuities were calculated.
Date of Receipt.	Amount Received.	Date of Commencement.	Amount.	
	£.		£.	
1 March - 1861	200,000	- - - - -	12,760	3½ p' cent.
15 June - "	160,000	6 April 1861 - -	10,060	
15 July - "	240,000	- - - - -	15,090	
2 December "	350,000	11 October 1861 -	22,239	
15 February 1862	220,000	6 April 1862 - -	14,456	
5 June - "	200,000	- - - - -	12,975	
30 August - "	150,000	- - - - -	9,969	
20 September "	150,000	- - - - -	9,950	
20 October "	150,000	11 October 1862 -	9,919	
18 December "	100,000	- - - - -	6,574	
9 January - 1863	150,000	- - - - -	9,835	
30 March - "	50,000	- - - - -	3,358	
10 April - "	100,000	6 April 1863 - -	6,715	
10 June - "	70,000	- - - - -	4,676	
13 July - "	200,000	- - - - -	13,300	
1 September "	250,000	11 October 1863 -	17,109	
1 February 1864	200,000	6 April 1864 - -	14,144	
20 May - "	250,000	- - - - -	17,229	
27 September "	185,000	11 October 1864 -	13,027	
13 October "	115,000	- - - - -	8,085	
28 March - 1865	110,000	6 April 1865 - -	7,871	
26 July - "	200,000	11 October 1865 -	14,662	
29 September "	150,000	- - - - -	10,926	
12 February 1866	100,000	6 April 1866 - -	7,446	
14 April - "	150,000	- - - - -	11,100	
17 October "	200,000	11 October 1866 -	15,075	
5 December "	150,000	- - - - -	11,250	
TOTAL amount raised - £.	4,550,000	TOTAL Annuities created - } £.	309,800	

Total amount authorised to be raised by the above recited Acts, viz. :—	£.	£.
Per Act 23 & 24 Vict. c. 109	- - - - -	2,000,000
" 25 & 26 Vict. c. 78	- - - - -	1,200,000
" 26 & 27 Vict. c. 80	- - - - -	650,000
" 27 & 28 Vict. c. 109	- - - - -	650,000
" 28 & 29 Vict. c. 61	- - - - -	650,000
Total amount raised (as above)	- - - - -	5,150,000
Amount remaining to be raised, viz. :—		4,550,000
Per Act 28 & 29 Vict. c. 61	- - - - -	600,000
Amount issued out of the Consolidated Fund, under the said Acts, for the Expenses of Fortifications, to 1 April 1867, and applied as per Statement appended, viz. :—		
In 1860-1	- - - - -	50,000
1861-2	- - - - -	700,000
1862-3	- - - - -	1,320,000
1863-4	- - - - -	800,000
1864-5	- - - - -	620,000
1865-6	- - - - -	560,000
1866-7	- - - - -	450,000
Amount remaining to be issued (including the amount remaining to be raised)	-	4,500,000
		650,000

APPENDIX.

STATEMENT showing the Amount actually expended, to 31 March 1867, out of the Moneys issued out of the CONSOLIDATED FUND, for the Expenses of Fortifications, &c.

STATIONS, &c.	Payments for Land.			Payments for Works.			TOTAL.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Portsmouth - - - -	* 427,511	-	-	1,352,174	-	-	1,779,685	-	-
Plymouth - - - -	* 281,444	-	-	789,796	-	-	1,071,240	-	-
Pembroke - - - -	* 19,735	-	-	215,369	-	-	235,104	-	-
Portland - - - -	27,541	-	-	274,766	-	-	302,307	-	-
Gravesend - - - -	* 7,155	-	-	141,565	-	-	148,720	-	-
Chatham - - - -	* 130,299	-	-	74,610	-	-	204,909	-	-
Sheerness - - - -	* 61,726	-	-	200,676	-	-	262,402	-	-
Dover - - - -	1,140	-	-	265,639	-	-	266,779	-	-
Cork - - - -	3,160	-	-	52,513	-	-	55,673	-	-
Experiments - - - -	-	-	-	12,897	-	-	12,897	-	-
Clearance Works - - -	45,940	-	-	-	-	-	45,940	-	-
Land Surveyors' Charges - -	18,142	-	-	-	-	-	18,142	-	-
£.	1,023,793	-	-	3,380,005	-	-	4,403,798	-	-
Surveys and Legal Charges - - - - -	-	-	-	-	-	-	48,231	-	-
Civil Staff, Travelling and Miscellaneous Expenses - - -	-	-	-	£.	157,849				
Deduct, Miscellaneous Receipts and Credits - £. 39,206									
Less, Receipts for Land and Brushwood sold and credited to "Lands" by Treasury authority - - - - -				* 9,961					
					29,245		128,604	-	-
TOTAL - - - - -				£.			4,580,633	-	-

* The differences in detail above referred to (as compared with the previous accounts) have been the result of sundry adjustments found necessary during the year 1866-7.

War Office, }
29 May 1867. }

William Brown,
Accountant General.

Treasury Chambers, }
1 June 1867. }

GEORGE WARD HUNT.

FORTIFICATIONS.

ACCOUNT of the MONIES raised and issued, and the Amounts remaining to be raised and issued, on account of the Expenses of FORTIFICATIONS, &c.; and the Amount of ANNUITIES created in respect of the MONIES so raised, to the 1st April 1867.

(Presented pursuant to Acts 23 & 24 Vict. c. 109, &c.)

*Ordered, by The House of Commons, to be Printed,
4 June 1867.*

FORTIFICATIONS.

RETURN to an Order of the Honourable The House of Commons,
dated 16 August 1867 ;—for,

COPY “of TREASURY MINUTE upon the AUDIT of EXPENDITURE incurred
upon FORTIFICATIONS, under Act 28 & 29 Vict. c. 61, and previous Acts.”

Treasury Chambers, }
16 August 1867. }

GEORGE WARD HUNT.

COPY of TREASURY MINUTE, dated 16 August 1867.

MY Lords have before them an account of the moneys expended to the 31st March 1867 upon Fortifications, under the provisions of the Act 28 & 29 Vict. c. 61, and previous Acts.

This account must, under the 20th Section of the above-named Act, be annually presented to Parliament in the month of April of each year; but, as the several accounts of the War Office sub-accountants charged with making payments for this Service are not finally examined at that date, the Fortification Account does not include all sums actually disbursed through sub-accountants at the Stations.

A Bill now before Parliament proposes to defer the date of making up the annual account till July, but this expenditure, being charged upon the Consolidated Fund and not forming part of the Services voted by Parliament upon the Army Estimates, does not fall within the 22nd Section of the Exchequer and Audit Act of last Session (29 & 30 Vict. c. 39), and is, therefore, not subjected to an Appropriation Audit.

As, however, the Expenditure on Fortifications is of a precisely similar nature to that under Army Vote 14, my Lords consider that the fact that the funds for the former being provided for by different means is no sufficient reason for their being dealt with differently as regards audit.

My Lords are, therefore, of opinion that an account should be rendered of Expenditure under the several Fortification Acts for submission, under the provisions of the 33rd Section of the Exchequer and Audit Act, to the Comptroller and Auditor General for Appropriation Audit in the same manner as that for voted Army Services; and should the Secretary of State for War see no objection, they think that the duty of rendering that account should be entrusted to the Accountant General of the War Department.

My Lords have before them the Schedule referred to in the 2nd clause of the Fortification Bill (No. 2) now passing through Parliament, and in the event of the Bill becoming law, desire that the proposed account should show the expenditure under the heads of service given in the Estimate set forth in the Schedule, to be subdivided in the following manner, viz. :

1. Works shown separately, so far as a total Estimate is given in Column 4 of the Schedule of the Fortification Bill (No. 2).

2. Providing and fixing Iron Shields.

568.

3. Incidental

3. Incidental Expenses (Works and Experiments), under the following Heads—less Credits.

A. Designing and Superintending Staff, including Salaries of Surveyors, viz. :

(a) Extra Pay and Allowances, &c., not chargeable to Army Grants, of Officers and Non-commissioned Officers.

(b) Pay and Allowances of Officers and Non-commissioned Officers made supernumerary.

(c) Pay and Allowances of Civilians.

B. Travelling Charges.

C. Experiments.

D. Miscellaneous Expenses.

4. Lands, including cost of surveys, surveyors' charges, legal and other incidental expenses, under the following heads, viz. :

A. Purchase of Lands in each District, less Credits in respect of land and produce sold.

B. Clearance Works, &c. in each district.

C. Professional and other Charges incidental to the Purchase, &c. of Lands.

D. Surveys of Lands.

Transmit copy of this Minute to the Secretary of State for War, and to the Comptroller and Auditor General, with the request that they will furnish my Lords with any observations they may desire to make with regard to the proposal.

Let a copy of this Minute be laid before Parliament.

FORTIFICATIONS.

COPY of TREASURY MINUTE upon the Audit
of EXPENDITURE incurred upon FORTIFICA-
TIONS, under Act 28 & 29 Vict. c. 61, and
previous Acts.

(*Mr. Whitmore.*)

*Ordered, by The House of Commons, to be Printed,
19 August 1867.*

FRIENDLY SOCIETIES (SCOTLAND).

REPORT of the PROCEEDINGS of the REGISTRAR of FRIENDLY SOCIETIES in *Scotland*, in his Office of Registrar, and of the principal Matters transacted by Friendly Societies which have come under his cognizance during the past Year.

THE Registrar has in his former Reports always been enabled to give a favourable account of the progress and prosperity of the Friendly and Co-operative Societies in Scotland, and he is happy to say that he has every reason still to write encouragingly of them. From the Annual Reports received, the Registrar finds, that whilst during the past year some of these Societies have not a large balance after meeting their expenditure, the great majority of them are in a very prosperous condition.

Since the Registrar prepared his Quinquennial Report last year, there have been dissolutions of Friendly Societies to the extent of four, and one dissolution of a Co-operative Society. In the cases of the dissolutions of the Friendly Societies, they were of old standing, one or two of them especially so; and the number of new Societies, both Friendly and Co-operative, has been great; they are evidently increasing very largely.

The Registrar has in former Reports expressed his strong disapproval of yearly Societies; his opinion not only continues unchanged, but by experience he is confirmed in it more and more. As he has formerly represented, merely annual Societies are not entitled to any of the privileges under the Friendly Societies Acts, nor to any protection from the provisions of the enactments regarding them. They are besides subject to many contingencies and to many losses, from their inability to secure their funds in any of the modes so wisely provided by the Legislature in the Statutes relating to Friendly Societies. Persons are apt to be induced to become members of annual Societies from the prospect of their receiving their share of the funds at the end of every year, but in this expectation they are very often utterly disappointed, for as the treasurers are not obliged to give any security for their intromissions, there being no statutory constraint on them to do so, there is often no realisation of the funds at the end of the year. As an instance of this it may be mentioned that, within the last few months, the treasurer of a yearly Society has gone off, carrying the money of the Society with him. The Registrar is, therefore, very happy to be able to state that, through his influence, several yearly Societies, during the last year, have become permanent Societies.

The Registrar has, in all his former Reports, expressed his opinion of the great value of Friendly Societies, and he has also on some occasions written most favourably of the usefulness of Co-operative Societies; he has lately received various communications tending strongly to confirm his opinion on the subject. One instance, in particular, communicated by a gentleman connected with a Co-operative Society is peculiarly gratifying; the writer mentions that since the formation of the Society, the aspect of the neighbourhood has been quite changed; that formerly the people were much given to drunkenness, but that now, there being no spirits allowed in the store, they, in place of spending their money on intoxicating liquors, are providing for their families respectably, and are able to help their sick.

The Registrar feels that it would be of vast importance that gentlemen of influence should take an interest in such Societies, and he thinks that he may have expressed this opinion in former Reports.

He is happy to say that he has within the last few months received several letters from gentlemen of large landed property who are anxious to have such Societies

Societies formed in their neighbourhood. This is exceedingly gratifying to him ; and in answering their letters, he had much pleasure in giving any hints and information in his power regarding the formation of such Societies.

In a former Report, the Registrar has noticed favourably the tone of morality and religion displayed by many of the Societies, which is illustrated by the members being subjected to a fine if they are guilty of swearing at any of their meetings. He has also formally noticed the decorum and courtesy inculcated in the rules of these Societies, which must necessarily lead to the improvement of the conduct and manners of the members at all times, and, indeed, as members are expelled for bad conduct, they in such institutions must be well conducted.

The Registrar has also much pleasure in taking notice of the great courtesy with which, with very few exceptions, he is treated in the various communications that he has with the office bearers of the different Societies. He is also generally much struck with the great intelligence they display, and, frequently, the superior manner in which they express themselves in their letters.

All which is very humbly and respectfully reported by

A. Carnegie Ritchie,
Registrar of Friendly Societies in Scotland.

Edinburgh, 8, Broughton-place,
10 July 1867.

FRIENDLY SOCIETIES (SCOTLAND).

REPORT of the PROCEEDINGS of the REGISTRAR
of FRIENDLY SOCIETIES in *Scotland*, in his Office
of Registrar, and of the Principal Matters trans-
acted by Friendly Societies, which have come
under his cognizance during the past Year.

(Presented pursuant to Act of 18 & 19 Vict. c. 63.)

Ordered, by The House of Commons, to be Printed,
16 July 1867.

448.

Under 1 oz.

725

GOVERNMENT INSURANCES AND ANNUITIES.

ACCOUNTS of all MONEYS RECEIVED, and of the DISPOSAL thereof, and of all CONTRACTS for the Grant of DEFERRED LIFE ANNUITIES and for PAYMENTS on DEATH made during the Year ended 31st December 1866.

NATIONAL DEBT OFFICE.

— I. —

AN ACCOUNT of all MONEYS received by the Commissioners for the Reduction of the National Debt, and of the Disposal thereof, on account of CONTRACTS for the Grant of DEFERRED LIFE ANNUITIES, made between the 1st January and the 31st December 1866, under the provisions of the Act 27 & 28 Vict. c. 46, s. 2.

ON ACCOUNT OF DEFERRED LIFE ANNUITIES.

			SUMS RECEIVED.			SUMS PAID.		
			£.	s.	d.	£.	s.	d.
To Balance due 31st December 1865	-	-	273	15	2			
For purchase of Deferred Life Annuities, viz.:								
Granted through the medium of Commissioners for the Reduction of the National Debt	£.	s. d.	776	1	9	For the purchase of £.4,103.6.11. New £.3 per Cents.	3,539	4 9
Granted through the medium of the Postmaster General	2,845	5 3				By Premiums on Deferred Annuity Contracts, Money Returnable, repaid to Contractors	157	19 9
			3,621	7	-	By Balance uninvested on 31st December 1866, viz.:		
Dividends on Stock and other Securities	-	-	132	1	-	In hands of the Postmaster General	£.166	17 10
			£.	4,027	3 2	In the Bank of England	163	- 10
							329	18 8
							£.	4,027 3 2

Also, ACCOUNTS showing the Amount of Receipts during the Year on Contracts; the Number and Amount of Payments made on account of Contracts during the Year; the Amount of Expenses during the Year; the Number and Amount of New Contracts entered into; the Total Number and Amount of all current Contracts at the end of the Year; the whole Amount of Capital, distinguishing the manner in which Invested, how much in Cash, how much in Securities, specifying their Nature; the Average Rate of Interest received upon each Class of Investments, and the Table of Mortality and the Rate of Interest used in calculating the Premiums.

Amount of Receipts during the Year on Contracts.	Number and Amount of Payments made on account of Contracts during the Year.	Amount of Expenses during the Year.	Number and Amount of New Contracts entered into.		Total Number and Amount of all Current Contracts at the end of the Year.		Capital and Average Rate of Interest upon each Class of Securities.		
			No.	Amount.	No.	Amount.	Uninvested Balance.	New 3 p' Ct. Annuities.	Average Rate of Interest.
£. s. d.				£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
3,621 7 -	- Nil -	See Return from the Postmaster General accompanying this Statement.	88	1,786 1 -	150	3,045 2 -	329 18 8	6,719 9 1	3 7 2

The law of mortality which has been observed in the construction of the Deferred Annuity Tables is set forth in the Observations Nos. 13 and 20 of the Report made on the 28th March 1829 to the Lords of the Treasury by the Actuary to the Commissioners for the Reduction of the National Debt, and printed by Order of the House of Commons on 31st March 1829, in Parliamentary Paper 122. The rate of interest fixed by law for annuities granted under the Savings Banks Acts is 3¼ per cent.; for other Deferred Annuities granted by the Commissioners for the Reduction of the National Debt under the Act 10 Geo. 4, c. 24, the rate depends upon the price of the public funds on the day the annuity is purchased.

National Debt Office,
March 1867.

A. Y. Spearman,
Comptroller General.

— II. —

AN ACCOUNT of all MONEYS received by the Commissioners for the Reduction of the National Debt, and of the disposal thereof, on account of CONTRACTS for the Grant of PAYMENTS on DEATH, made between the 1st January and the 31st December 1866, under the provisions of the Act 27 & 28 Vict. c. 46, s. 2.

ON ACCOUNT OF PAYMENTS ON DEATH.

	SUMS RECEIVED.		SUMS PAID.
	£. s. d.		£. s. d.
Balance at 31st December 1865 - -	181 13 1	For the purchase of 3,035 <i>l.</i> 18 <i>s.</i> 5 <i>d.</i> New £. 3 per Cents. - - - -	2,628 15 2
For Insurances granted through the medium of the Postmaster General -	2,838 19 -	For Payments on Death - - -	70 7 6
For Interest on Stock - - - -	69 8 -	Uninvested Balance on 31st December 1866, viz.:	
		In the hands of the Postmaster General £. 190 17 5	
		In the Bank of England 200 - -	390 17 3
£.	3,090 - 1	£.	3,090 - 1

Also, ACCOUNTS showing the Amount of RECEIPTS during the Year on CONTRACTS; the Number and Amount of Payments on account of Contracts during the Year; the Amount of Expenses during the Year; the Number and Amount of New Contracts entered into; the Total Number and Amount of all Current Contracts at the end of the Year; the whole Amount of Capital, distinguishing the manner in which invested, how much in Cash, how much in Securities, specifying their Nature; the Average Rate of Interest received upon each Class of Investment; and the Table of Mortality and the Rate of Interest used in calculating the Premiums.

Amount of Receipts during the Year on Contracts.	Number and Amount of Payments made on account of Contracts during the Year.		Amount of Expenses during the Year.	Number and Amount of New Contracts entered into.		Total Number and Amount of all Current Contracts at the end of the Year.		Capital and Average Rate of Interest upon each Class of Securities.		
	No.	Amount.		No.	Amount.	No.	Amount.	Uninvested Balance.	New 3 <i>l.</i> per Cent. Annuities.	Average Rate of Interest.
£. s. d.		£. s. d.			£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
2,838 19 -	1	70 7 6	See Return from the Postmaster General, accompanying this Statement.	621	47,261 14 5	1,150	86,593 2 10	390 17 5	4,163 2 9	3 9 -

The law of mortality which has been observed in the construction of the Tables for the insurance of lives of both sexes is that known as the "English Life Table," No. 3, "for Males," published under the authority of the Registrar General of Births, Deaths, and Marriages in England; the rate of interest being taken at 3 *l.* per centum per annum, as fixed by the Act 27 & 28 Vict. c. 43, s. 5.

National Debt Office, }
March 1867.

A. Y. Spearman,
Comptroller General.

POST OFFICE.

(A.)

AN ACCOUNT showing the Amount received by Her Majesty's Postmaster General for the Purchase of DEFERRED ANNUITIES and MONTHLY ALLOWANCES, under Act 27 & 28 Vict. c. 43, from 1st January to 31st December 1866, and the Disposal of the same.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£. s. d.		£. s. d.
Balance on 31st December 1865 brought forward -	273 15 2	Cash paid to the Commissioners for the Reduction of the National Debt for Deferred Annuities and Monthly Allowances - - - - -	2,952 2 7
Cash received for the Purchase of Deferred Annuities and Monthly Allowances, viz.:		Balance in the hands of Her Majesty's Postmaster General on 31st December 1866 - - -	166 17 10
Money not returnable -	£. s. d.		
Money returnable - -	1,734 12 9		
	1,060 12 6		
	2,845 5 3		
£.	3,119 - 5	£.	3,119 - 5

(B.)

AN ACCOUNT showing the Amount received by Her Majesty's Postmaster General on Account of CONTRACTS for the Payment of SUMS at DEATH, under Act 27 & 28 Vict. c. 43, from 1st January to 31st December 1866, and the Disposal of the same.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£. s. d.		£. s. d.
Balance on 31st December 1865 brought forward -	181 13 1	Cash paid to the Commissioners for the Reduction of the National Debt for Investment on account of Contracts for payment of Sums at Death -	2,829 14 8
Cash received on account of Contracts for payment of Sums at Death - - - - -	2,838 19 -	Balance in the hands of Her Majesty's Postmaster General on 31st December 1866 - - -	190 17 5
£.	3,020 12 1	£.	3,020 12 1

(C.)

AN ACCOUNT showing the Amount received by Her Majesty's Postmaster General for the Purchase of IMMEDIATE ANNUITIES, under Act 27 & 28 Vict. c. 43, from 1st January to 31st December 1866, and the Disposal of the same.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£. s. d.		£. s. d.
Balance on 31st December 1865 brought forward -	761 1 2	Cash paid to the Commissioners for the Reduction of the National Debt for the purchase of Immediate Annuities - - - - -	48,905 3 8
Cash received for the purchase of Immediate Annuities - - - - -	48,829 16 6	Balance in the hands of Her Majesty's Postmaster General on 31st December 1866 - - -	685 14 -
£.	49,590 17 8	£.	49,590 17 8

General Post Office, }
March 1867.

George Chetwynd,
Receiver and Accountant General.

POST OFFICE.

GOVERNMENT ANNUITIES and INSURANCES Granted under Act 27 & 28 Vict. c. 43.

AN ACCOUNT showing the Number and Amount of Sums Received and Paid, and the Number and Amount of Contracts Granted by Her Majesty's Postmaster General, under Authority of the Act 27 & 28 Vict. c. 43, from the Commencement of Business on the 17th April 1865 to 31st December 1866, together with the Number and Amount of Contracts in existence on the 31st December 1866, and the Amount Paid for Charges of Management.

—(I)—

AN ACCOUNT showing the Number and Amount of Sums Received and Paid on Account of GOVERNMENT ANNUITY and INSURANCE CONTRACTS from the Commencement of Business on the 17th April 1865 to the 31st December 1866.

R E C E I P T S.										P A Y M E N T S.																			
From 17 April to 31 December 1866.				From 1 January to 31 December 1866.				TOTAL.		From 17 April to 31 December 1866.				From 1 January to 31 December 1866.				TOTAL.											
No.	Amount.	£.	s. d.	No.	Amount.	£.	s. d.	No.	Amount.	No.	Amount.	£.	s. d.	No.	Amount.	£.	s. d.												
To Cash received for the Purchase of Annuities, viz.:										By Cash paid to the Commissioners for the Reduction of the National Debt for Investment on Account of Sums received for the Purchase of Annuities - - - - -																			
87	22,738 9 9			196	48,829 16 6	71,568	6 3	283				23,046	8 9	-		51,857	6 3												
For Immediate Annuities - - - - -										By Annuities paid - - - - -																			
27	845 7 10			49	1,784 12 9	2,630	- 7	76				423	18 4	280		3,183	3 11												
For Deferred Annuities and Monthly Allowances, Money not returnable - - -										By Premiums or Deferred Annuity Contracts, Money returnable, repaid to Contractors - - - - -																			
40	497 7 6			248	1,060 12 6	1,568	- -	288						8		94	18 9												
To Cash received for Fees on Annuity Contracts (the Charges for Monthly Allowances being included in the Premium) - - -										By Cash paid to the Commissioners for the Reduction of the National Debt for Investment on Account of Premiums received on Contracts for Sums payable at Death - -																			
-	139 14 -			-	267 10 6	407	4 6	-				984	- -	-		2,829	14 8												
To Cash received from the Commissioners for the Reduction of the National Debt, for Payment to Annuitants, viz.:										By Cash paid under Contracts for Sums payable at Death - - - - -																			
Gross - - - 430 5 -				£. 3,279 2 6												1													
Less Income Tax - 16 8				8 7 10												70 7 6													
To Cash received on Account of Contracts for the Payment of Sums at Death - - -										By Balance remaining in the hands of the Postmaster General on 31 December 1866, viz.:																			
1,076	1,165 13 1	3,782	2,838 19 -	4,858	4,004 12 1	3,700	3 -	-		£. s. d.																			
												On Account of Annuity Contracts, including Fees - - -				1,257 18 4													
																On Account of Contracts for Sums payable at Death - - -													
																190 17 5													
To Cash received from the Commissioners for the Reduction of the National Debt, for the Payment of Amounts due under Contracts for Sums payable at Death - - -										By Cash paid under Contracts for Sums payable at Death - - - - -																			
																1,448 15 9													
£. 23,316 - 6										£. 24,454 7 1										59,484 6 10									
																				89,938 13 11									

— II. —

AN ACCOUNT showing the Number and Amount of CONTRACTS entered into by Her Majesty's Postmaster-General from the Commencement of Business, on 17th April 1865, to 31st December 1866, and the Number and Amount of Contracts in existence on 31st December 1866.

	CONTRACTS GRANTED						TOTAL.					
	From 1 April to 31 December 1865.			From 1 January to 31 December 1866.								
	No.	Amount.			No.	Amount.			No.	Amount.		
		£.	s.	d.		£.	s.	d.		£.	s.	d.
Contracts for Annuities granted from the commencement of business, on 17th April 1865, to the 31st December 1866, viz.:												
Immediate Annuities - - - - -	87	2,100	-	-	196	4,327	13	6	283	6,427	13	6
Deferred Annuities and Monthly Allowances, money not returnable - - - - -	20	438	4	-	24	458	7	-	44	896	11	-
Deferred Annuities and Monthly Allowances, money returnable - - - - -	25	511	10	-	48	930	14	-	73	1,442	4	-
Contracts for sums payable at death granted from the commencement of business, on 17th April 1865 to 31st December 1866 - - - - -	547	40,649	2	4	621	47,261	14	5	1,168	87,910	16	9
Contracts for Annuities in existence on 31st December 1866, viz.:												
Immediate Annuities - - - - -	-	-	-	-	-	-	-	-	282	6,423	13	6
Deferred Annuities and Monthly Allowances, money not returnable - - - - -	-	-	-	-	-	-	-	-	42	845	14	-
Deferred Annuities and Monthly Allowances, money returnable - - - - -	-	-	-	-	-	-	-	-	65	1,273	11	-
Contracts for sums payable at death, in existence on 31st December 1866 - - - - -	-	-	-	-	-	-	-	-	1,150	86,593	2	10

— III. —

AN ACCOUNT showing the Amount paid for the CHARGES of MANAGEMENT from the Commencement of Business, on 17th April 1865, to 31st December 1866.

	From 17 April to 31 December 1865.	From 1 January to 31 December 1866.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Salaries of officers - - - - -	159 - 10	344 7 1	503 7 11
Stationery - - - - -	- - -	1,351 7 5	1,351 7 5
Stamps on policies - - - - -	32 10 -	57 10 -	90 - -
Fees to medical officers - - - - -	13 7 6	88 17 6	102 5 -
Incidental disbursements, including travelling charges - - - - -	7 3 8	4 15 2	11 18 10
Works executed and furniture supplied - - - - -	- - -	241 15 -	241 15 -
Postage - - - - -	123 4 6	53 15 10	177 - 4
TOTAL AMOUNT paid for charges of management - - - - -	335 6 6	2,142 8 -	2,477 14 6
Deduct fees received - - - - -	139 14 -	267 10 6	407 4 6
	195 12 6	1,874 17 6	2,070 10 -
After deducting the amount of fees received upon all Immediate Annuities and upon certain Deferred Annuities, the balance is chargeable as follows, viz.:			
To Life Insurance business - - - - -	192 13 6	1,831 9 8	2,024 3. 2
To the remaining Annuity Business - - - - -	2 19 -	43 7 10	46 6 10
£.	195 12 6	1,874 17 6	2,070 10 -

This sum of 2,070 l. 10s. represents the total amount expended in 1865 and 1866 (after deducting the fees received), but this expenditure includes all the preliminary charges, together with the cost of books, furniture, &c., which books, furniture, &c. will probably last for at least 20 years. The proportion fairly chargeable to the business of the two years 1865 and 1866, is estimated at 636 l., viz. : 275 l. for 1865, and 361 l. for 1866. The remainder, 1,434 l. 10 s., is applicable to the service of the next 18 years, and represents a charge of 79 l. 13 s. 4 d. per annum.

General Post Office, }
March 1867.

George Chetwynd,
Receiver and Accountant General.

GOVERNMENT INSURANCES AND
ANNUITIES.

ACCOUNTS of all MONEYS RECEIVED, and of the
DISPOSAL thereof, and of all CONTRACTS for the
Grant of DEFERRED LIFE ANNUITIES and for
PAYMENTS ON DEATH made during the Year
ended the 31st December 1866.

(Presented pursuant to Act of Parliament, 27 & 28 Vict.
c. 46, s. 2.)

*Ordered, by The House of Commons, to be Printed,
2 April 1867.*

185.

Under 1 c2.

GREEK LOAN.

AN ACCOUNT of MONEYS Paid out of the CONSOLIDATED FUND, under the Acts 2 & 3 Will. 4, c. 121, and 6 & 7 Will. 4, c. 94, for INTEREST and SINKING FUND on that part of the GREEK LOAN which is guaranteed by this Country under the Authority of the said Acts, and of the Amount repaid by the Greek Government on account of the same, up to 31st December 1866.

Issued out of the Consolidated Fund, in the undermentioned years, for payment of the Interest and Sinking Fund on that portion of the Greek Loan which had been guaranteed by this Country:—										£.	s.	d.
viz., in 1843	-	-	-	-	-	-	-	-	-	33,583	17	1
1844	-	-	-	-	-	-	-	-	-	46,784	4	8
1845	-	-	-	-	-	-	-	-	-	46,497	4	-
1846	-	-	-	-	-	-	-	-	-	46,497	4	-
1847	-	-	-	-	-	-	-	-	-	47,188	9	7
1848	-	-	-	-	-	-	-	-	-	46,749	13	1
1849	-	-	-	-	-	-	-	-	-	47,049	5	8
1850	-	-	-	-	-	-	-	-	-	46,955	18	8
1851	-	-	-	-	-	-	-	-	-	47,541	8	8
1852	-	-	-	-	-	-	-	-	-	47,118	9	10
1853	-	-	-	-	-	-	-	-	-	47,637	1	2
1854	-	-	-	-	-	-	-	-	-	47,637	1	2
1855	-	-	-	-	-	-	-	-	-	47,494	8	1
1856	-	-	-	-	-	-	-	-	-	47,048	11	11
1857	-	-	-	-	-	-	-	-	-	47,258	16	-
1858	-	-	-	-	-	-	-	-	-	47,471	2	11
1859	-	-	-	-	-	-	-	-	-	47,494	8	1
1860	-	-	-	-	-	-	-	-	-	47,518	2	10
1861	-	-	-	-	-	-	-	-	-	47,048	14	8
1862	-	-	-	-	-	-	-	-	-	47,423	9	6
1863	-	-	-	-	-	-	-	-	-	47,282	6	11
1864	-	-	-	-	-	-	-	-	-	47,207	3	6
1865	-	-	-	-	-	-	-	-	-	47,404	12	10
1866	-	-	-	-	-	-	-	-	-	47,244	14	4
Repaid by the Greek Government in 1847										£.	s.	d.
										23,343	16	2
1848										7,740	15	6
1861										3,944	14	4
1862										7,847	8	6
1865										7,937	1	2
1866										7,937	1	3
										58,750	16	11
Net amount Issued										£.		
										1,050,385	12	3

Note.—By a Convention of 1860 it was arranged that the Government of Greece, instead of fulfilling its original engagement to provide half-yearly for the Interest and Sinking Fund of the above Loan, should pay to the three Guaranteeing Powers not less than 900,000 francs a-year (British portion 300,000 francs); and by the Act 27 & 28 Vict. c. 40 (1864), a sum of 4,000 £. sterling a year, out of the amount thus repayable in respect of the British portion, was relinquished in favour of the present King of the Hellenes, during his reign.

Whitehall, Treasury Chambers,
11 February 1867.

GEORGE WARD HUNT.

G R E E K L O A N .

ACCOUNT of MONIES Paid out of the CONSOLIDATED FUND, under the Acts 2 & 3 Will. 4, c. 121, and 6 & 7 Will. 4, c. 94, for INTEREST and SINKING FUND on that part of the GREEK LOAN guaranteed by this Country under the Authority of the said Acts, and of the Amount repaid by the Greek Government on account of the same.

(Presented pursuant to Acts of Parliament.)

*Ordered, by The House of Commons, to be Printed,
12 February 1867.*

733

IMPERIAL GUARANTEES.

RETURN to an Order of the Honourable The House of Commons,
dated 7 August 1866;—for,

RETURN “ of IMPERIAL GUARANTEES, showing the Date and Extent of each;
the Amount paid; and the Amount for which the Country is still liable
(in continuation of Parliamentary Paper, No. 599, of Session 1860).”

Whitehall, Treasury Chambers, }
18 March 1867.

GEORGE WARD HUNT.

	PAGE.		PAGE.
Russian Dutch Loan - - - - -	2	Loan to New Zealand - - - - -	4
Greek Loan - - - - -	3	Metropolis Main Drainage Loan - - -	5
Turkish Loan - - - - -	3	Thames Embankment and Metropolis Im-	
Loan to Canada - - - - -	4	provement Fund - - - - -	5
Loan to West Indies and British Guiana -	4	Submarine Telegraphs - - - - -	5
Loan to Jamaica - - - - -	4		

(Mr. Hubbard.)

Ordered, by The House of Commons, to be Printed,
19 March 1867.

RETURN of IMPERIAL GUARANTEES, showing the Date and Extent of each; the Amount paid; and the Amount for which the Country is still liable.

RUSSIAN DUTCH LOAN.

The date of the Convention by which this Loan was guaranteed is 19 May 1815, and the Act of Parliament sanctioning the Guarantee is 55 Geo. 3, c. 115.

	Florins.	Sterling, at 12 fl. per £. 1.
Portion of Loan guaranteed by Great Britain from 1st January 1816, bearing interest at the rate of 5 per cent., with a Sinking Fund at the rate of 1 per cent.	25,000,000	£. s. d. 2,083,333 6 8
Amount paid off by the Sinking Fund to this date.	12,750,000	1,062,500 - -
BALANCE of Loan still outstanding - -	12,250,000	1,020,833 6 8

AMOUNT paid from 1st January 1816; viz.:

Year.	Interest.	Sinking Fund.	TOTAL.	Sterling, including Commission, &c.
	Florins.	Florins.	Florins.	£. s. d.
1816	1,243,750	250,000	1,493,750	122,164 12 9
1817	1,231,250	250,000	1,481,250	131,785 4 1
1818	1,218,750	250,000	1,468,750	134,517 6 3
1819	1,206,250	250,000	1,456,250	127,274 3 5
1820	1,193,750	250,000	1,443,750	120,417 1 9
1821	1,181,250	250,000	1,431,250	116,653 - 2
1822	1,168,750	250,000	1,418,750	120,589 9 8
1823	1,156,250	250,000	1,406,250	117,696 16 5
1824	1,143,750	250,000	1,393,750	118,819 8 4
1825	1,131,250	250,000	1,381,250	116,438 10 4
1826	1,118,750	250,000	1,368,750	115,023 9 5
1827	1,106,250	250,000	1,356,250	114,842 15 2
1828	1,093,750	250,000	1,343,750	112,702 18 7
1829	1,081,250	250,000	1,331,250	109,905 9 2
1830	1,068,750	250,000	1,318,750	112,898 18 6
1831	1,056,250	250,000	1,306,250	110,252 10 11
1832	1,043,750	250,000	1,293,750	107,309 7 3
1833	1,031,250	250,000	1,281,250	107,070 16 8
1834	1,018,750	250,000	1,268,750	105,243 4 10
1835	1,006,250	250,000	1,256,250	103,695 1 2
1836	993,750	250,000	1,243,750	103,725 13 8
1837	981,250	250,000	1,231,250	103,423 11 4
1838	968,750	250,000	1,218,750	101,686 - 4
1839	956,250	250,000	1,206,250	101,912 5 9
1840	943,750	250,000	1,193,750	100,449 19 3
1841	931,250	250,000	1,181,250	98,737 10 -
1842	918,750	250,000	1,168,750	97,179 2 6
1843	906,250	250,000	1,156,250	96,254 7 1
1844	893,750	250,000	1,143,750	95,217 - 2
1845	881,250	250,000	1,131,250	93,704 11 7
1846	868,750	250,000	1,118,750	93,913 - 2
1847	856,250	250,000	1,106,250	93,172 1 9
1848	843,750	250,000	1,093,750	92,542 8 4
Carried forward	34,443,750	8,250,000	42,693,750	3,597,217 16 9

Year.	Interest.	Sinking Fund.	TOTAL.	Sterling, including Commission, &c.		
	<i>Florins.</i>	<i>Florins.</i>	<i>Florins.</i>	£.	s.	d.
Brought forward	34,443,750	8,250,000	42,693,750	3,597,217	16	9
1849 - -	831,250	250,000	1,081,250	91,363	15	4
1850 - -	818,750	250,000	1,068,750	91,031	1	3
1851 - -	806,250	250,000	1,056,250	89,958	8	4
1852 - -	793,750	250,000	1,043,750	88,546	17	5
1853 - -	781,250	250,000	1,031,250	88,577	7	5
1854 - -	768,750	250,000	1,018,750	87,312	3	10
1855 - -	756,250	250,000	1,006,250	85,557	3	5
1856 - -	743,750	250,000	993,750	85,366	12	11
1857 - -	731,250	250,000	981,250	83,311	19	2
1858 - -	718,750	250,000	968,750	82,978	11	10
1859 - -	706,250	250,000	956,250	82,440	18	3
1860 - -	693,750	250,000	943,750	80,761	9	4
1861 - -	681,250	250,000	931,250	78,992	15	2
1862 - -	668,750	250,000	918,750	78,740	19	7
1863 - -	656,250	250,000	906,250	77,069	8	-
1864 - -	643,750	250,000	893,750	76,527	4	-
1865 - -	631,250	250,000	881,250	74,586	5	3
1866 - -	618,750	250,000	868,750	74,319	6	10
£.	47,493,750	12,750,000	60,243,750	5,094,660	4	1

The loan will be extinguished by the Sinking Fund in June 1915.

G R E E K L O A N .

Guaranteed (under Convention of 7 May 1832) by Acts 2 & 3 Will. 4, c. 121, and 6 & 7 Will. 4, c. 94.

The bonds guaranteed by the British Government were for *Fcs.* 19,838,805·33½ *c.*

The interest is 5 per cent. per annum.

The Sinking Fund is 1 per cent. per annum on the whole issue of *Fcs.* 19,838,805·33½ *c.* The interest on the bonds previously redeemed by means of the Sinking Fund is applied each half year, in addition to the Sinking Fund, in the redemption of bonds.

The payments made by the British Government under the guarantee	£.	s.	d.
amount to - - - - -	1,119,136	9	2
The Greek Government has repaid - - - - -	58,750	16	11
NET Amount of Payments - - - - -	£. 1,060,385	12	3

The bonds guaranteed by the British Government, and still outstanding, amount to *Fcs.* 5,117,952 and supposing the sums available as Sinking Fund to be applied, as heretofore, in the purchase of bonds at par, the payments may be expected to cease in September 1871.

T U R K I S H L O A N .

Date of Guarantee—14 August 1855, by Act 18 & 19 Vict. c. 99.

Amount of Loan raised by the Sultan, the interest of which is guaranteed by Her Majesty, in conjunction with the Emperor of the French	£.
	5,000,900
Rate of Interest - - - - -	4 per cent.
Sum paid under the guarantee - - - - -	Nil.
Sum outstanding - - - - -	£. 4,539,300

LOANS to COLONIAL GOVERNMENTS, on which INTEREST is Guaranteed by HER
MAJESTY'S GOVERNMENT.

CANADA (per 5 & 6 Vict. c. 118.)

Date.	Original Amount.	Interest.	Paid off.	Outstanding.	Invested as Sinking Fund in East India Stock.	Paid by Government.	Amount Depending.
	£.		£.	£.	£.		
12 Aug. 1842 -	1,500,000	4 per cent. -	1,360,000	140,000	140,000	- Nil -	- Nil

WEST INDIES (per 11 & 12 Vict. c. 130.)

Date.	—	Apportionment.	Raised.	To be Raised.	Rate.	Invested.	Paid by Government.	Amount Depending.
		£.	£.			£. s. d.		£. s. d.
5 Sept. 1848 -	Trinidad -	125,000	125,000	Nil	4 p'cent.	74,574 5 -	- Nil -	50,425 15 -
	British Guiana -	250,000	250,000	"	"	137,285 16 10	"	112,714 8 2
	Jamaica -	100,000	100,000	"	"	46,139 12 3	"	53,860 7 9
	St. Lucia -	18,000	18,000	"	"	6,109 10 -	"	11,890 10 -
	Grenada -	7,000	7,000	"	"	3,712 7 6	"	3,287 12 6
	£.	500,000	500,000	-	-	267,821 11 7	- -	232,178 8 5

JAMAICA (per 17 & 18 Vict. c. 54.)

Date.	Amount.	Interest.	Invested.	Paid by Government.	Amount Depending.
	£.		£. s. d.		£. s. d.
31 July 1854 - -	500,000	4 per cent. -	141,631 9 8	- Nil -	358,368 10 4

NEW ZEALAND (per 20 & 21 Vict. c. 51.)

Date.	Amount Raised.	Amount to be Raised.	Rate.	Invested.	Paid by Government.	Amount Depending.
	£.			£. s. d.		£. s. d.
17 August 1857 -	500,000	- -	4 per cent. -	96,880 8 3	- Nil -	403,119 11

NEW ZEALAND (per Act 29 & 30 Vict. c. 104.)

10 August 1866 -	500,000	- -	4 per cent. -	5,141 12 -	- Nil -	494,858 3 -
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METROPOLIS MAIN DRAINAGE.

DATES of the Acts authorising the Guarantee—2 August 1858, and 21 July 1863.

LOAN which the Metropolitan Board of Works may contract, and the Treasury may guarantee, under the Acts 21 & 22 Vict. c. 104, and 26 & 27 Vict. c. 68	£.
- - - - -	4,200,000
Sum paid under the guarantee	Nil.
Sum guaranteed to this date	3,850,000
Of which there has been discharged	870,000
Amount outstanding	£. 2,980,000
Rate of Interest	3½ per cent.

THAMES EMBANKMENT AND METROPOLIS IMPROVEMENT FUND.

By Acts 25 & 26 Vict. c. 93, 26 & 27 Vict. c. 45, and 26 & 27 Vict. c. 75, the Metropolitan Board of Works is authorised to borrow 2,480,000 £., on security of the Thames Embankment and Metropolis Improvement Fund, &c., and by Act 27 & 28 Vict. c. 61 (25th July 1864), the Treasury is empowered to guarantee the payment of Principal and Interest of any money, for the time being borrowed under the before-mentioned Acts.

Sum paid under the guarantee	£.
- - - - -	Nil.
Loan guaranteed by the Treasury up to this date	1,800,000
Of which there has been discharged	235,000
Amount outstanding	£. 1,565,000

The Treasury has also agreed to guarantee the balance of 680,000 £., remaining to be raised under the above Acts.

SUBMARINE TELEGRAPHS.

MEDITERRANEAN EXTENSION TELEGRAPH.

Date of Guarantee—11 June 1858.

Extent.—A dividend of 6½ per cent. on the Capital (not exceeding 120,000£.) employed in the undertaking, to take effect from the completion of the line, 2nd December 1857, and continue while the line is in working order. The arrangement to continue 25 years.

Amounts paid :	£.	s.	d.
For the year 1858 (including December 1857)	5,071	6	-
Ditto - 1859	4,033	18	7
Ditto - 1860	3,600	-	-
Ditto - 1861	6,125	13	8
Ditto - 1862	2,077	6	6
Ditto - 1866	791	2	11
	£. 21,699	7	8

The liability (7,200 £. per annum), will cease on the 2nd December 1882.

CHANNEL ISLANDS TELEGRAPH.

Date of Guarantee—10 March 1859.

Extent.—A dividend of 6 L. per cent. on the Capital (not exceeding 30,000 L.), commencing from the completion of the line, 9th September 1858, and payable while the line is in working order. The arrangement to continue 25 years.

Amounts paid:	£.	s.	d.
For the period (6 months and 22 days) ended 31 March 1859 - -	754	2	7
For the year 1859-60 - - - - -	1,607	7	4
Ditto - 1860-61 - - - - -	1,643	12	2
For the half year to 30 September 1861 - - - - -	383	12	2
	£. 4,388	14	3

The liability (1,800 L. per annum) will continue until 9th September 1883.

RED SEA AND INDIA TELEGRAPH.

Date of Guarantee—18 November 1858.

Extent.—A dividend of £. 4½ per cent on the Capital, not exceeding 800,000 L., for 50 years from the 4th August 1858.

Amounts paid:	£.	s.	d.
For the period to 31 January 1859 - - - - -	3,065	17	-
For the year to 31 January 1860 - - - - -	21,390	18	11
Ditto - - 31 January 1861 - - - - -	33,424	10	4
Ditto - - 31 January 1862 - - - - -	36,000	-	-
For the period 1st to 4th February 1862 - - - - -	394	10	8
To the Bank of England for taking over the payment of the Annuities	200	-	-
Year to 4th February (including charge for Management):			
1862-63 - - - - -	36,054	-	-
1863-64 - - - - -	36,054	-	-
1864-65 - - - - -	36,054	-	-
1865-66 - - - - -	36,054	-	-
1866-67 - - - - -	36,054	-	-
	£. 274,745	17	-
Deduct moiety repaid by the Secretary of State for India - - -	137,372	17	10
	£. 137,372	19	2

The annuity (36,000 L.) charged on the Consolidated Fund by Act 25 & 26 Vict. c. 39, will cease from 4th August 1908.

IMPERIAL GUARANTEES.

RETURN of IMPERIAL GUARANTEES, showing the Date and Extent of each; the Amount paid; and the Amount for which the Country is still liable (in continuation of Parliamentary Paper, No. 599, of Session 1860).

(*Mr. Hubbard.*)

*Ordered, by The House of Commons, to be Printed,
19 March 1867.*

INCOME AND PROPERTY TAX.

RETURN to an Order of the Honourable The House of Commons,
dated 12 February 1867;—for,

A RETURN “showing the Number of Persons charged to the INCOME TAX, for the Years ending on the 5th day of April 1865 to 1866, under Schedule (D.); distinguishing the Number charged in each of the following Classes; viz., under £.100 a Year; £.100 and under £.200; £.200 and under £.300; £.300 and under £.400; £.400 and under £.500; £.500 and under £.600; £.600 and under £.700; £.700 and under £.800; £.800 and under £.900; £.900 and under £.1,000; £.1,000 and under £.2,000; £.2,000 and under £.3,000; £.3,000 and under £.4,000; £.4,000 and under £.5,000; £.5,000 and under £.10,000; £.10,000 and under £.50,000; £.50,000 and upwards; and the Amounts of Tax received from each Class:”

“Similar RETURN, under Schedule (E.), to £.5,000 a Year and upwards:”

“RETURN showing the Net Amount of PROPERTY and INCOME TAX for the same Years, classed under the several Schedules:”

“And, similar RETURN for *Ireland* (in continuation of Parliamentary Paper, No. 488, of Session 1866).”

(*Mr. Moffatt.*)

Ordered, by The House of Commons, to be Printed,
10 August 1867.

GREAT BRITAIN.

A RETURN showing the Number of Persons charged to the INCOME TAX for the Years ending on the 5th day of April 1865 and 1866, under Schedule (D.); distinguishing the Number charged in each of the following Classes; viz., under £.100 a Year; £.100 and under £.200; £.200 and under £.300; £.300 and under £.400; £.400 and under £.500; £.500 and under £.600; £.600 and under £.700; £.700 and under £.800; £.800 and under £.900; £.900 and under £.1,000; £.1,000 and under £.2,000; £.2,000 and under £.3,000; £.3,000 and under £.4,000; £.4,000 and under £.5,000; £.5,000 and under £.10,000; £.10,000 and under £.50,000; £.50,000 and upwards; and the Amounts of Tax received from each Class (in continuation of Parliamentary Paper, No. 488, of Session 1866).

CLASSES.	Year ending 5th April 1865.			Year ending 5th April 1866.		
	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.
	£.		£.	£.		£.
Under £.100 a year - -	2,932,484	67,587	73,312	2,844,396	65,103	47,406
£.100 and under £.200 - -	14,045,335	159,709	351,007	14,738,418	168,683	245,500
200 „ 300 - -	9,800,738	44,488	245,018	10,660,408	48,183	177,673
300 „ 400 - -	6,128,531	19,171	153,213	6,530,115	20,528	108,835
400 „ 500 - -	4,163,871	9,973	104,096	4,460,778	10,683	74,346
500 „ 600 - -	3,810,631	7,428	95,265	4,189,889	8,145	69,831
600 „ 700 - -	2,648,184	4,293	66,204	2,856,789	4,641	47,613
700 „ 800 - -	1,989,274	2,754	49,731	2,141,244	2,954	35,687
800 „ 900 - -	1,922,035	2,359	48,050	2,006,284	2,457	33,438
900 „ 1,000 - -	980,929	1,070	24,523	1,023,682	1,110	17,061
1,000 „ 2,000 - -	9,407,719	7,374	235,192	10,042,132	7,862	167,368
2,000 „ 3,000 - -	5,070,480	2,204	126,762	5,514,658	2,406	91,910
3,000 „ 4,000 - -	3,740,598	1,138	93,514	4,097,118	1,248	68,285
4,000 „ 5,000 - -	2,682,816	627	67,070	2,806,722	654	46,778
5,000 „ 10,000 - -	8,556,849	1,283	213,921	8,984,267	1,361	149,737
10,000 „ 50,000 - -	16,478,075	866	411,951	18,573,473	959	309,558
50,000 and upwards - -	11,077,238	107	276,930	13,380,791	133	223,013
	105,435,787	332,431	2,635,759	114,851,159	347,110	1,914,039

GREAT BRITAIN—*continued.*

A RETURN showing the Number of Persons charged to the INCOME TAX for the Years ending on the 5th day of April 1865 and 1866, under Schedule (E.); distinguishing the Number charged in each of the following Classes; viz., under £. 100 a Year; £. 100 and under £. 200; £. 200 and under £. 300; £. 300 and under £. 400; £. 400 and under £. 500; £. 500 and under £. 600; £. 600 and under £. 700; £. 700 and under £. 800; £. 800 and under £. 900; £. 900 and under £. 1,000; £. 1,000 and under £. 2,000; £. 2,000 and under £. 3,000; £. 3,000 and under £. 4,000; £. 4,000 and under £. 5,000; £. 5,000 and upwards; and the Amounts of Tax received from each Class (in continuation of Parliamentary Paper, No. 488, of Session 1866).

CLASSES.	Year ending 5th April 1865.			Year ending 5th April 1866.		
	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.
	£.		£.	£.		£.
Under £. 100 a year - -	1,722,662	34,720	43,066	1,820,537	37,709	30,334
£. 100 and under £. 200 - -	4,669,306	43,035	116,745	4,828,295	44,992	80,451
200 „ 300 - -	3,468,202	14,745	86,707	3,679,522	15,331	61,310
300 „ 400 - -	2,175,314	5,340	54,383	2,412,228	7,174	40,193
400 „ 500 - -	1,293,693	2,957	32,342	1,438,089	3,353	23,062
500 „ 600 - -	877,734	1,651	21,943	970,902	1,788	16,177
600 „ 700 - -	583,735	942	14,593	613,026	994	10,214
700 „ 800 - -	477,390	644	11,935	545,102	739	9,083
800 „ 900 - -	379,171	454	9,479	414,193	496	6,901
900 „ 1,000 - -	245,680	266	6,142	281,484	298	4,690
1,000 „ 2,000 - -	2,084,586	1,586	52,114	2,129,710	1,609	35,486
2,000 „ 3,000 - -	436,670	186	10,917	427,143	182	7,117
3,000 „ 4,000 - -	204,953	62	5,123	204,032	61	3,399
4,000 „ 5,000 - -	140,853	33	3,521	120,156	28	2,002
5,000 and upwards - -	533,885	73	13,347	475,347	63	7,920
	19,293,924	106,694	482,357	20,359,766	114,817	339,239

GREAT BRITAIN—continued.

A RETURN showing the Net Amount of PROPERTY and INCOME TAX for the Years ending on the 5th day of April 1865 and 1866; classed under the several Schedules (in continuation of Parliamentary Paper, No. 488, of Session 1866).

	Year ending 5th April 1865.						Year ending 5th April 1866.								
	RATE OF TAX.						RATE OF TAX.								
	On Incomes of 100 £. a year and upwards - 6 d. in the £. Subject to abatement of 60 £. on Incomes between 100 £. and 200 £. a year.						On Incomes of 100 £. a year and upwards - 4 d. in the £. Subject to abatement of 60 £. on Incomes between 100 £. and 200 £. a year.								
	SCHEDULES					TOTAL.	SCHEDULES					TOTAL.			
	(A.)	(B.)	(C.)	(D.)	(E.)		(A.)	(B.)	(C.)	(D.)	(E.)				
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.			
Assessment by the Com- missioners for General Purposes - - - }	2,704,030	364,894	-	-	2,183,857	122,627	5,375,408	1,825,113	241,080	-	-	1,571,157	91,644	3,728,994	
Assessment by the Com- missioners for Special Purposes - - - }	347,042	-	-	-	206,926	15,980	569,948	260,392	-	-	-	160,501	11,559	432,452	
On Dividends on Public Annuities, on Interest on Exchequer Bonds, and on Dividends pay- able out of the Revenue of any Foreign State - }	-	-	-	-	772,239	-	-	772,239	-	-	-	532,176	-	-	532,176
On Offices and Pensions assessed by the Com- missioners of Depart- ments - - - }	-	-	-	-	-	-	318,827	318,827	-	-	-	-	-	218,414	218,414
ENGLAND AND WALES - - }	£. 3,051,072	364,894	772,239	2,390,788	457,434	7,036,422	2,085,505	241,080	532,176	1,731,658	321,617	4,912,036			
SCOTLAND - -	370,640	84,942	-	-	244,976	24,923	675,481	251,653	23,291	-	-	182,381	17,622	474,947	
TOTAL - - £.	3,421,712	399,836	772,239	2,635,759	482,357	7,711,903	2,337,158	264,371	532,176	1,914,039	339,239	5,386,983			

I R E L A N D.

A RETURN showing the Number of Persons charged to the INCOME TAX for the Years ending on the 5th day of April 1865 and 1866, under Schedule (D.); distinguishing the Number charged in each of the following Classes; viz., under £. 100 a Year; £. 100 and under £. 200; £. 200 and under £. 300; £. 300 and under £. 400; £. 400 and under £. 500; £. 500 and under £. 600; £. 600 and under £. 700; £. 700 and under £. 800; £. 800 and under £. 900; £. 900 and under £. 1,000; £. 1,000 and under £. 2,000; £. 2,000 and under £. 3,000; £. 3,000 and under £. 4,000; £. 4,000 and under £. 5,000; £. 5,000 and under £. 10,000; £. 10,000 and under £. 50,000; £. 50,000 and upwards; and the Amounts of Tax received from each Class (in continuation of Parliamentary Paper, No. 488, of Session 1866).

CLASSES.	Year ending 5th April 1865.			Year ending 5th April 1866.		
	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.
	£.		£.	£.		£.
Under £. 100 a year - -	222,575	4,703	5,564	245,116	5,158	4,085
£. 100 and under £. 200 -	731,640	7,826	18,288	732,320	7,696	12,205
200 " 300 -	505,298	2,285	12,632	533,316	2,419	8,888
300 " 400 -	364,282	1,145	9,107	380,997	1,196	6,349
400 " 500 -	221,569	528	5,539	226,625	541	3,777
500 " 600 -	205,782	400	5,144	210,239	410	3,504
600 " 700 -	162,390	262	4,059	164,404	266	2,740
700 " 800 -	99,416	137	2,485	108,293	150	1,805
800 " 900 -	109,333	134	2,733	112,628	138	1,877
900 " 1,000 -	60,691	66	1,517	56,441	61	940
1,000 " 2,000 -	427,551	342	10,688	486,045	386	8,100
2,000 " 3,000 -	235,516	103	5,963	217,682	95	3,628
3,000 " 4,000 -	163,500	50	4,087	155,105	48	2,585
4,000 " 5,000 -	122,525	28	3,063	115,988	27	1,933
5,000 " 10,000 -	298,433	44	7,460	406,865	59	6,781
10,000 " 50,000 -	461,920	25	11,548	684,346	43	11,405
50,000 and upwards - -	274,528	3	6,863	460,126	6	7,669
	4,669,979	18,081	116,735	5,296,536	18,699	88,271

IRELAND—*continued.*

A RETURN showing the Number of Persons charged to the INCOME TAX for the Years ending on the 5th day of April 1865 and 1866, under Schedule (E.); distinguishing the Number charged in each of the following Classes; viz., under £. 100 a Year; £. 100 and under £. 200; £. 200 and under £. 300; £. 300 and under £. 400; £. 400 and under £. 500; £. 500 and under £. 600; £. 600 and under £. 700; £. 700 and under £. 800; £. 800 and under £. 900; £. 900 and under £. 1,000; £. 1,000 and under £. 2,000; £. 2,000 and under £. 3,000; £. 3,000 and under £. 4,000; £. 4,000 and under £. 5,000; £. 5,000 and upwards; and the Amounts of Tax received from each Class (in continuation of Parliamentary Paper, No. 488, of Session 1866).

CLASSES.	Year ending 5th April 1865.			Year ending 5th April 1866.		
	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.
	£.		£.	£.		£.
Under £. 100 a year - -	104,120	2,247	2,603	110,937	2,318	1,848
£. 100 and under £. 200 - -	228,031	2,144	5,692	230,237	2,130	3,836
200 „ 300 - -	189,789	800	4,744	187,315	794	3,121
300 „ 400 - -	131,543	397	3,288	133,229	407	2,220
400 „ 500 - -	76,954	179	1,923	77,306	179	1,288
500 „ 600 - -	51,329	99	1,283	50,543	94	842
600 „ 700 - -	35,159	57	879	38,309	62	638
700 „ 800 - -	42,603	59	1,065	42,557	58	709
800 „ 900 - -	35,540	44	888	34,725	43	578
900 „ 1,000 - -	21,112	24	528	23,019	27	398
1,000 „ 2,000 - -	92,659	78	2,316	86,478	73	1,441
2,000 „ 3,000 - -	40,873	17	1,021	44,881	19	748
3,000 „ 4,000 - -	47,397	13	1,184	47,390	13	789
4,000 „ 5,000 - -	27,058	6	676	27,586	6	459
5,000 and upwards - -	33,075	3	826	33,074	3	551
	1,157,242	6,167	28,916	1,168,536	6,226	19,466

IRELAND—continued.

A RETURN showing the Net Amount of PROPERTY and INCOME TAX for the Years ending on the 5th day of April 1865 and 1866; classed under the several Schedules (in continuation of Parliamentary Paper, No. 488, of Session 1866).

	Year ending 5th April 1865.)						Year ending 5th April 1866.					
	RATE OF TAX.						RATE OF TAX.					
	On Incomes of 100 <i>l.</i> a year } 6 <i>d.</i> in the <i>£</i> . and upwards - - - }						On Incomes of 100 <i>l.</i> a year } 4 <i>d.</i> in the <i>£</i> . and upwards - - - }					
	Subject to Abatement of 60 <i>l.</i> on Incomes between 100 <i>l.</i> and 200 <i>l.</i> a year.						Subject to Abatement of 60 <i>l.</i> on Incomes between 100 <i>l.</i> and 200 <i>l.</i> a year.					
	SCHEDULES						SCHEDULES					
	(A.)	(B.)	(C.)	(D.)	(E.)	TOTAL.	(A.)	(B.)	(C.)	(D.)	(E.)	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Assessment by the } Commissioners for } Special Purposes - }	344,548	27,543	28,873	116,735	28,916	546,615	231,212	18,420	19,002	88,271	19,466	376,371

Inland Revenue Office, }
7 August 1867. }

Fred. Gripper,
Chief Accountant.

INCOME AND PROPERTY TAX.

RETURNS showing the Number of Persons charged to the Income Tax in *Great Britain*, for the Years ending 5 April 1865 and 1866, under Schedule (D.), distinguishing the Number charged in each Class; also, the Net Amount of PROPERTY and INCOME TAX for the same Years, classed under the several Schedules; and, similar RETURNS for *Ireland* (in continuation of Parliamentary Paper, No. 498, of Session 1866).

(*Mr. Moffatt.*)

*Ordered, by The House of Commons, to be Printed,
10 August 1867.*

744

INCREASE AND DIMINUTION (PUBLIC OFFICES).

ABSTRACT OF ACCOUNTS

Of every INCREASE and DIMINUTION which has taken place, within the Year 1866, in the Number of Persons employed in all PUBLIC OFFICES or DEPARTMENTS, or in the Salaries, Emoluments, Allowances, or Expenses which may have taken place, or been paid, granted, received, or incurred for and in respect of all Officers and Persons belonging to, or employed in or by, or in the Service of, all Public Offices or Departments, specifying the Amount and Nature thereof; and distinguishing in such Account every Increase and Diminution in the Amount of all Allowances or Compensations granted or allowed as Retired Allowances or Superannuations to any Person or Persons having held any Office, Place, or Employment in any Public Service under any such Office or Department; and also specifying in every such Account the Grounds upon which every such Increase or Diminution in the Establishment of any such Public Office or Department, or of any such Salary, Emolument, Allowance or Compensation, or Superannuation as aforesaid, shall have been made, granted, or allowed.

(Presented pursuant to Act 4 & 5 Will. 4, c. 24.)

*Ordered, by The House of Commons, to be Printed,
26 March 1867.*

ABSTRACT of an Account of every INCREASE and DIMINUTION which has taken place, in the Year 1866,
PUBLIC OFFICES

No.	DEPARTMENTS.	INCREASE.			
		Number of Persons.	Salaries.	Emoluments.	Retired Allowances.
			£. s. d.	£. s. d.	£. s. d.
1	Treasury (including Solicitor's Office) - - -	-	-	-	-
2	Privy Council Office - - - - -	1	281 4 1	11 2 11	-
3	- Ditto - - - Education Department - -	4	1,457 4 2	777 6 9	-
4	- Ditto - - - for Trade, including Registration of Seamen, Joint Stock Companies, and Designs - - -	-	-	-	-
5	Secretary of State, Home Department - - -	-	206 15 8	-	-
6	Public Record Office - - - - -	-	330 12 3	-	818 10 10
7	Convict Prisons Establishments - - - -	6	1,999 - -	54 - -	289 5 10
8	Privy Seal Office - - - - -	-	-	-	-
9	Secretary of State, Foreign Department - -	-	268 9 1	-	108 5 1
10	- Ditto - - Colonial ditto - - - -	1	-	-	224 17 9
11	- Ditto - - War ditto, including the under-mentioned Offices, viz.:	-	-	-	-
	Commander-in-Chief; Adjutant General	-	-	-	-
	Quartermaster General - - - - -	-	-	-	-
	Deputy ditto - - - Ireland - - -	-	-	-	-
	Judge Advocate General; Chelsea Hospital	-	-	-	-
	Royal Military College and Kilmainham Hos- pital - - - - -	-	1,365 15 5	453 11 5	920 11 2
12	Admiralty, and Subordinate Departments - -	4	4,456 10 10	35 - -	-
13	Navy and Victualling Yards, at Home - - -	-	-	1,756 17 6	1,275 18 8
14	- Ditto - - ditto - Abroad (1865) - -	3	836 15 -	260 12 6	-
15	Paymaster General (including late Paymaster of Civil Services and Receiver of Constabulary, Ireland) -	-	-	-	-
16	Comptroller General of the Exchequer - - -	-	62 10 -	-	-
17	National Debt Office - - - - -	-	-	-	-
18	Customs - - - - -	38	46,065 - -	2,383 19 4	-
19	Inland Revenue - - - - -	-	7,085 13 8	-	283 1 3
20	Post Office - - - - -	660	50,469 - -	-	4,274 13 8
21	Mint - - - - -	-	-	-	-
22	Audit Office - - - - -	-	-	-	187 13 4
23	Commissioners of Woods, &c. - - - -	-	-	-	709 - -
24	Commissioners of Works, &c. - - - -	1	473 2 -	27 12 -	1,319 13 2
25	Stationery Office - - - - -	1	468 10 5	-	-
26	Registrar General, England - - - - -	-	815 17 5	89 7 9	389 7 4
27	- Ditto - - - Scotland - - - - -	-	753 3 9	-	-
28	Poor Law Board, England - - - - -	1	1,514 5 4	-	-
29	- Ditto - - Ireland - - - - -	-	243 15 7	-	210 - -
30	Charity Commissioners - - - - -	-	-	-	-
31	Queen's Remembrancer (Exchequer) - - -	-	-	-	-
32	Civil Service Commissioners - - - - -	-	79 17 3	-	-
33	Emigration - ditto - - - - -	-	-	-	-
34	Insolvent Debtors' Court (late) - - - -	-	-	-	-
35	Queen's Prison (late) - - - - -	-	-	-	-
36	Exchequer, &c., Scotland - - - - -	1	-	-	-
37	Chief Secretary's Office, Ireland - - - -	-	-	-	267 16 -
38	Board of Works, Ireland - - - - -	-	285 - -	-	984 12 2
39	Board of Education, Ireland - - - - -	2	410 - -	-	417 1 10
40	Board of Charitable Bequests, Ireland - -	-	50 - -	-	-
41	Registrar General, Ireland - - - - -	-	299 11 2	-	-
42	Constabulary Office, Ireland - - - - -	-	82 18 4	-	-
43	Inspector of Lunatic Asylums' Office, Ireland	-	76 16 7	-	-
44	Inspector General of Prisons - - ditto -	-	13 8 2	-	-
45	Director of Convict Prisons - - ditto -	-	-	-	96 - 8
46	Registrar of Deeds Office - - ditto -	-	547 6 5	-	-
	TOTALS - - - -	723	120,998 2 7	5,849 10 2	12,776 8 9

in the Number of Persons employed, or in the Salaries, Emoluments, Allowances, and Expenses of all
or DEPARTMENTS.

		DIMINUTION.							
Expenses.	TOTAL.	Number of Persons.	Salaries.	Emoluments.	Retired Allowances.	Expenses.	TOTAL.	No.	
£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
271 6 -	271 6 -	-	275 2 11	-	482 - 2	-	757 3 1	1	
1,422 6 9	1,714 13 9	-	-	-	-	-	-	2	
-	2,234 10 11	-	-	-	-	106 8 11	106 8 11	3	
1,342 1 10	1,342 1 10	-	1,189 1 9	-	-	-	1,189 1 9	4	
18 7 1	225 2 9	-	-	-	23 15 5	-	23 15 5	5	
59 11 6	1,208 14 7	-	-	-	-	-	-	6	
-	2,342 5 10	-	-	-	-	-	-	7	
-	-	-	-	-	-	-	-	8	
44 13 7	421 7 9	1	-	-	-	-	-	9	
441 1 2	665 18 11	-	911 18 9	-	-	-	911 18 9	10	
-	-	-	-	-	-	-	-	-	
-	2,739 18 -	4	-	-	-	32 7 1	32 7 1	11	
2,111 3 10	6,602 14 8	-	-	-	1,316 - 8	-	1,316 - 8	12	
5,488 16 8	8,521 12 10	28	91 10 -	-	-	-	91 10 -	13	
1,147 8 7	2,244 16 1	-	-	-	578 5 -	-	578 5 -	14	
-	-	3	- 7 7	-	1,735 5 10	30 3 9	1,765 17 2	15	
20 - -	82 10 -	-	-	-	-	-	-	16	
-	-	-	232 2 8	-	540 - -	91 3 5	863 6 1	17	
5,050 14 2	53,499 13 6	-	-	-	7,874 15 7	-	7,874 15 7	18	
-	7,368 14 11	11	-	-	-	32,820 4 2	32,820 4 2	19	
-	54,743 13 8	-	-	-	-	-	-	20	
-	-	1	335 - -	-	245 15 5	-	580 15 5	21	
7 15 7	195 8 11	-	677 10 -	-	-	-	677 10 -	22	
-	709 - -	-	700 - -	-	-	-	700 - -	23	
662 17 5	2,483 4 7	-	-	-	-	-	-	24	
117 19 3	586 9 8	-	-	-	23 - -	-	23 - -	25	
517 14 7	1,812 7 1	2	-	-	-	-	-	26	
-	753 3 9	-	-	-	-	813 9 2	813 9 2	27	
412 10 -	1,926 15 4	-	-	-	-	-	-	28	
118 12 8	572 8 3	-	-	-	-	-	-	29	
-	-	-	759 18 7	-	-	276 - 9	1,035 19 4	30	
-	-	1	385 1 6	-	1,200 - -	16 11 5	1,601 12 11	31	
420 9 4	500 6 7	-	-	-	-	-	-	32	
-	-	1	43 5 -	-	-	-	43 5 -	33	
-	-	-	-	-	437 8 8	-	437 8 8	34	
-	-	-	-	-	-	-	-	35	
-	-	-	240 - -	-	-	-	240 - -	36	
255 14 3	523 10 3	-	851 1 11	-	-	-	851 1 11	37	
241 10 9	1,511 2 11	-	-	-	-	-	-	38	
-	827 1 10	-	-	-	-	-	-	39	
15 - -	65 - -	-	-	-	-	-	-	40	
-	299 11 2	-	-	-	-	112 2 3	112 2 3	41	
47 8 8	130 7 -	-	-	-	-	-	-	42	
-	76 16 7	-	-	-	-	2 4 11	2 4 11	43	
80 11 4	93 19 6	-	-	-	-	-	-	44	
-	96 - 8	1	124 18 10	-	-	-	124 18 10	45	
-	547 6 5	-	-	-	-	54 2 1	54 2 1	46	
20,315 15 -	159,939 16 6	53	6,816 19 6	-	14,456 6 9	34,354 17 11	55,628 4 2		

INCREASE AND DIMINUTION
(PUBLIC OFFICES).

ABSTRACT OF ACCOUNTS

Of every INCREASE and DIMINUTION which has
taken place, within the Year 1866, in all PUBLIC
OFFICES OF DEPARTMENTS.

(Presented pursuant to Act 4 & 5 Will. 4, c. 21.)

Ordered by the House of Commons, to be printed.
26 March 1867.

136.

Under 1 33.

753

INDIA OFFICE.

COPY of an ORDER of HER MAJESTY in COUNCIL, approving a REVISED SCHEME for the ESTABLISHMENT of the SECRETARY of STATE for INDIA in COUNCIL, dated 3rd August 1867.

Council Office, }
8th August 1867. }

ARTHUR HELPS.

At the Court at Osborne House, Isle of Wight, the 3rd day of August 1867.

Present :—The Queen's Most Excellent Majesty in Council.

WHEREAS there was this day at the Board a representation to the Lord President of the Council from the Right Honourable Sir Stafford H. Northcote, Bart., one of Her Majesty's Principal Secretaries of State, dated the 9th of July 1867, in the words following, viz. :—

“ I have the honour to forward a statement of the Establishment of the Secretary of State for India in Council, as revised, and of proposed increases of salaries of certain officers therein ; and in accordance with the provisions of the 15th sect. of Act 21 & 22 Victoria, cap. 106, I have to request that your Grace will be pleased to submit the same to Her Majesty in Council, for Her approbation and sanction.”

Her Majesty having taken the said representation, together with the Scheme accompanying the same, into consideration, was pleased, by and with the advice of Her Privy Council, to approve thereof, and to fix and declare, and it is hereby fixed and declared, that the said Scheme (copy whereof is hereunto annexed) shall constitute and be the Establishment of the Secretary of State for India in Council, and that the salaries in the said Scheme set forth shall be paid to the persons on the said Establishment accordingly.

(signed) *Arthur Helps.*

SCHEME referred to in the foregoing ORDER IN COUNCIL.

ESTABLISHMENT OF THE SECRETARY OF STATE FOR INDIA
IN COUNCIL.

OFFICE.	ANNUAL SALARY.	
		Maximum. £.
Secretary - - - - -	- - - - -	5,000
Under Secretary of State - - - - -	- - - - -	2,000
Ditto - - - - -	- - - - -	1,500
Assistant Secretary of State - - - - -	- - - - -	1,500
Fifteen Members of Council - - - - -	- - - - -	1,200
Private Secretary to the Secretary of State.	In addition to other Salary - - -	300
Assistant ditto, and Précis Writer - - -	ditto - - -	100
Assistant Précis Writer - - -	ditto, being a Junior Clerk on the Establishment - - -	50
Two Private Secretaries to the Under Secretaries of State.	ditto - - - ditto - - -	150
Clerk of the Council - - -	- - -	800
CORRESPONDENCE DEPARTMENT:		
Six Secretaries of Departments - - -	- - -	1,200
Twelve Assistants - - -	700 £, rising by 25 £ annually, to - - - (The Three Senior Assistants receiving an extra 100 £. per annum.)	900
Chief Clerk - - -	Appointment to be abolished on the occurrence of a vacancy - - -	800
Seventeen Senior Clerks - - -	500 £, rising by 20 £ annually, to - - - (One in abeyance, so long as the Chief Clerkship is maintained.)	700
Extra Senior Clerk - - -	The occupant of this post to rank for pension from 1 January 1862, but not to interfere with the general promotion of the Clerks -	500
Twenty-five Junior Clerks - - -	100 £, rising annually by 16 £. in the case of those now on the Establishment, to 450 £, and in future by 15 £, to - - -	400
RECORD AND STATISTICAL DEPARTMENT:		
Statistical Reporter, Searcher of the Records, and Agent to the Administrators General of India.	800 £, rising by 25 £ annually, to - - -	1,000
Assistant - - -	500 £, rising by 20 £ annually, to - - -	700

OFFICE.	ANNUAL SALARY.	
		Maximum.
		£.
MILITARY FUNDS DEPARTMENT:		
Director of Military Funds and Chairman of Consulting Committee.	Office at present held by the Financial Secretary ; no salary.	—
Deputy ditto and ditto - - -	- - - - -	800
Four Members of Consulting Committee - - -	{ Two at - - - - - Two at - - - - -	250 200
Two Senior Book-keepers - -	150 l., rising by 20 l. triennially, to - -	250
Two Junior ditto - - -	100 l., rising by 20 l. triennially, to - -	200
REGISTRY AND DESPATCH DEPARTMENT:		
Registrar - - - - -	700 l., rising by 25 l. annually, to - -	900
Despatch Clerk - - - -	350 l., rising by 15 l. annually, to - -	650
Three Assistants to Registrar -	350 l., rising by 15 l. annually, to - -	650
Extra Assistant to Registrar -	- - - - -	400
Eleven Copying Clerks (subject to reduction).	100 l., rising by 15 l. annually, to - -	350
ACCOUNTANT GENERAL'S DEPARTMENT:		
Accountant General - - -	- - - - -	1,200
Three Assistants to ditto - -	{ One at 800 l., rising by 25 l. annually, to - Two at 700 l., rising by 25 l. annually, to -	1,000 900
Nine Senior Clerks - - -	500 l., rising by 20 l. annually, to - -	700
Twelve Junior Clerks - - -	100 l., rising by 16 l. annually, in the case of those now on the Establishment, to 450 l.; in future, to - - - - -	350
STORE DEPARTMENT:		
Director General - - - -	- - - - -	1,200
Chief Clerk - - - - -	700 l., rising by 25 l. annually, to - -	900
Four Senior Clerks - - -	500 l., rising by 20 l. annually, to - -	650
Five Junior Clerks, 1st Section -	320 l., rising by 15 l. annually, to - -	480
Ten ditto, 2nd Section - -	100 l., rising by 10 l. annually, to - -	300
Inspector of Stores - - -	- - - - -	800
Assistant Inspector - - -	500 l., rising by 20 l. annually, to - -	650
Three Sub-Inspectors - - -	300 l., rising by 15 l. annually, to - -	350
Two Examiners of Cloth - -	250 l., rising, on report of Director General, to - -	300
Ten other Examiners - - -	150 l., rising, on report of Director General, to - -	300
Seven Assistant Examiners - -	120 l., rising, on report of Director General, to - -	150
Shipping Foreman and Custom-house Agent.	130 l., rising by 5 l. annually, to - - -	150
Member of Committee for Valuation of Military Equipments.	500 l., rising by 20 l. annually, to - -	700
Supervisor of Stamps and Copper Coinage.	- - - - -	300
Assistant ditto - ditto - -	160 l., rising by 10 l. annually, to - -	220
Examiner of Instruments - -	- - - - -	350
Clerk to ditto - - - -	120 l., rising by 10 l. annually, to - -	300
Examiner of Surgical Instruments	- - - - -	50
Examiner of Veterinary Instruments.	- - - - -	50

OFFICE.	ANNUAL SALARY.	
		Maximum. —
MISCELLANEOUS DEPARTMENTS:		
		£.
Government Director of Indian Railway Companies.	- - - - -	1,200
Deputy ditto - - - -	In addition to other salary - - - -	100
Government Director of Madras Irrigation Company.	In addition to other salary - - - -	100
Librarian - - - -	- - - - -	500
Assistant Librarian - - -	120 l., rising by 10 l. annually, to - - -	300
Reporter on the Products of India, and Keeper of the Museum.	- - - - -	600
Two Assistants to ditto - -	{ One at 250 l., rising by 10 l. annually, to - One at - - - - -	450 300
Two Sub-Assistants to ditto - -	150 l., rising by 10 l. annually, to - - -	200
Medical Board for the Examination of Officers of the Indian Services:		
President - - - -	- - - - -	500
Member - - - -	- - - - -	300
Standing Counsel - - - -	No salary after present Incumbent - - -	500
Solicitor - - - -	Present Incumbent, 2,000 l.; in future - - -	1,500
Geographer - - - -	- - - - -	200
Clerk of the Works - - - -	Besides commission on large works - - -	400
Draughtsman and Clerk to ditto -	120 l., rising by 10 l. annually, to - - -	300
PERSONAL ALLOWANCES:		
Major General T. T. Pears, C.B., Military Secretary.	- - - - -	200
T. L. Seccombe, Esq., Financial Secretary.	- - - - -	200
C. R. Markham, Esq., Senior Clerk in the Correspondence Department (to merge in his Salary as an Assistant).	{ Commencing from Christmas 1866 - - -	150
Hon. G. C. Talbot, Director General of the Store Department.	- - - - -	200
Major General M. F. Willoughby, C.B., Inspector of Stores.	- - - - -	200
C. C. Prinsep, Esq., Assistant to the Statistical Reporter.	{ Commencing from Midsummer 1867 - - -	100
A. Scott, Esq., Senior Clerk in the Correspondence Department.	{	50

Note.—Compensations and Personal Allowances, confirmed by former Orders in Council, are not affected by this Order.

INDIA OFFICE.

COPY of an ORDER of HER MAJESTY in COUNCIL,
approving a REVISED SCHEME for the ESTABLISH-
MENT of the SECRETARY of STATE for INDIA in
COUNCIL, dated 3rd August 1867.

(Presented in pursuance of 21 & 22 Vict. c. 106.)

*Ordered, by The House of Commons, to be Printed,
9 August 1867.*

INDUSTRIAL AND PROVIDENT SOCIETIES.

RETURN to an Order of the Honourable The House of Commons,
dated 28 *June* 1867 ;—for,

RETURN “ of the GENERAL STATEMENTS of the FUNDS and EFFECTS of
INDUSTRIAL and PROVIDENT SOCIETIES registered under the Act
26 & 27 Vict. c. 87, for the Year ending the 31st day of December 1866,
transmitted to the REGISTRARS of FRIENDLY SOCIETIES in *England*,
Scotland, and *Ireland* respectively.”

[Shillings and Pence are omitted.]

(So far as relates to INDUSTRIAL and PROVIDENT SOCIETIES in *England*.)

(*Mr. John Abel Smith.*)

Ordered, by The House of Commons, to be Printed,
30 *July* 1867.

SOCIETIES registered under the 25 & 26 Vict. c. 87, for the Year ending 31st December 1866,
FRIENDLY SOCIETIES in *England*.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Salaries, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
398	-	-	-	16	2,910	3,350	308	Interest, 16 <i>l.</i> ; dividend, 274 <i>l.</i> ; depreciation, 6 <i>l.</i> ; reserve, 8 <i>l.</i> ; donation to infirmary, 2 <i>l.</i> ; donation to co-operative fund, 1 <i>l.</i>	172	Half-yearly, by members.	71	594	413
1,956	400	-	-	91	6,067	7,572	612	Interest on capital, 91 <i>l.</i> ; depreciation fixed stock, 32 <i>l.</i> ; contingent fund, 12 <i>l.</i> ; dividend on purchases, 439 <i>l.</i> ; hospital, 3 <i>l.</i> ; presented to officers, 8 <i>l.</i> ; colliery relief fund, 7 <i>l.</i>	878	Quarterly, by members.	215	2,589	479
468	-	-	-	20	3,386	3,615	359	Interest on capital, 20 <i>l.</i> ; bonuses, 260 <i>l.</i> ; depreciation, 10 <i>l.</i> ; reserve fund, 67 <i>l.</i> ; dispensary, 1 <i>l.</i>	3,835	By members -	13	677	-
199	-	-	-	7	1,965	2,068	143	Interest, 7 <i>l.</i> ; dividends, 130 <i>l.</i> ; depreciation fund, 3 <i>l.</i> ; reserve fund, 2 <i>l.</i>	84	Quarterly, by members.	41	203	199
2,035	1,663	506	397	409	7,480	8,909	924	Interest and dividend, 262 <i>l.</i> ; insurance, 23 <i>l.</i>	692	Quarterly, by three members.	-	5,593	1,288
593	-	-	-	-	2,575	2,790	144	Interest on shares, 22 <i>l.</i> ; dividend on purchases, 100 <i>l.</i> ; redemption fund, 13 <i>l.</i> ; depreciation of fixed stock, 4 <i>l.</i>	119	Quarterly, by members.	16	719	1
676	57	-	81	37	4,381	4,648	501	Interest on shares, 31 <i>l.</i> ; interest on bonds, 5 <i>l.</i> ; dividend on purchases, 340 <i>l.</i> ; bonus added to shares, 109 <i>l.</i> ; bonus to committee and storekeeper, 7 <i>l.</i> ; charitable purposes, 6 <i>l.</i>	260	Twice a year, by members.	211	1,253	295
349	138	-	-	-	2,371	2,483	54	Dividend on purchase money, 1 <i>s.</i> 3 <i>d.</i> in the <i>£.</i> ; interest on borrowed money, 5 per cent.; redemption fund, 5 per cent.	107	Half-yearly, by members.	49	744	30
180	-	-	-	9	281	216	25	Interest on shares, 9 <i>l.</i> ; carried forward, 16 <i>l.</i>	87	Half-yearly, by two members.	27	207	182

GENERAL STATEMENTS OF THE FUNDS AND EFFECTS OF

[illegible]

13. Amount of Share Capital on 31st Dec. 1866.	14. Amount of Loan Capital on 31st Dec. 1866.	15. Amount received on Loans during the Year 1866.	16. Loans repaid during the Year 1866.	17. Amount paid for Interest during the Year ending 31st Dec. 1866.	18. Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	19. Cash received for Goods Sold in the Year ending 31st Dec. 1866.	20. Profit realised in the Year ending 31st Dec. 1866.	21. Profits, how applied.	22. Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Faxes, and all Incidentals of Work and Repairs, &c.	23. Whether Accounts are regularly Audited, and at what Period.	24. Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	25. Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	26. Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
177	-	-	-	-	1,138	1,178	41	Members' dividends, 33 £.; non-members' bonus, 2 £.; fixed stock reduction, 2 £.; reserve fund, added to, 2 £.; balance, 1 £.	54	Quarterly, by non-members.	32	202	188
298	-	-	-	13	2,727	3,015	179	Non-members, 6 d. in the £.; profits paid to members, 1 s. 3 d. in the £.	447	Quarterly, by members.	134	424	-
1,154	55	-	-	48	5,566	6,105	494	Dividend to members, 451 £.; reserve fund, 25 £.; reduction of fixed stock, 18 £.	282	Quarterly, by members.	302	1,604	1,426
2,526	71	-	10	108	12,496	12,980	1,318	Dividend, 1,041 £.; interest, 117 £.; depreciation, 153 £.; charitable gifts, 6 £.	399	By accountants	97	3,088	74
1,241	100	-	50	54	4,677	5,164	381	Dividend, 260 £.; interest, 55 £.; educational, 8 £.; depreciation of fixed stock, 18 £.; reserve fund, 39 £.	235	Quarterly, by members.	106	1,487	-
140	58	25	-	6	1,693	1,947	63	Interest, 6 £.; dividend, 49 £.; reserve fund, 7 £.	67	Quarterly, by members.	-	371	134
1,165	659	-	96	52	5,155	6,266	666	Interest, 52 £.; dividend, 498 £.; reserve fund, 70 £.; depreciation of fixed stock, 45 £.	943	Half-yearly, by members.	1	2,169	1,824
553	29	29	-	21	4,377	4,724	354	Interest on shares, 21 £.; dividend, 257 £.; reserve fund, 56 £.; reduction of fixed stock, 8 £.; bonus to shopman, &c., 11 £.	251	Half-yearly, by a member and a non-member.	37	794	14
82	-	-	-	3	868	983	67	Interest, 3 £.; bonuses, 52 £.; educational fund, 1 £.; reserve fund, 10 £.	62	Quarterly, by members.	16	117	99
2,226	-	-	-	100	9,265	9,838	691	Interest and dividend, 637 £.; reduction of fixed stock, 54 £.	257	Quarterly, by public accountants.	29	2,715	255
3,177	-	-	-	141	17,164	18,892	2,303	Interest, 141 £.; dividend on purchases, 1,234 £.; depreciation of fixed stock, 61 £.	866	Monthly, by members.	547	3,747	110
1,019	-	-	-	48	2,516	2,715	208	Interest, 48 £.; dividend, 128 £.	111	Quarterly, by accountant.	109	1,124	30
1,815	-	-	-	-	8,272	9,415	719	Dividend, 1 s. 6 d. in the £.	467	Quarterly, by accountant.	146	1,102	97
345	199	60	13	24	2,313	2,596	169	Dividend, 117 £.; reserve fund, 25 £.; depreciation fund, 21 £.	143	Quarterly, by members.	144	577	722
973	-	-	-	44	5,211	5,562	365	Interest, 44 £.; dividend on purchases, 314 £.; depreciation, 3 £.; reserve fund, 2 £.	174	Quarterly, by members.	207	868	973
568	-	-	-	25	3,492	3,646	274	Interest, 25 £.; dividend, 166 £.; reserve fund, 4 £.	78	By a public accountant.	-	627	627
89	10	-	-	-	876	918	89	Interest, 2 £.; dividends, 46 £.; depreciation, 2 £.	40	Quarterly, by members.	85	123	208
2,297	-	-	-	85	18,433	20,557	1,825	Interest on shares, 85 £.; dividend, 1,687 £.; depreciation, 36 £.; reserve fund, 25 £.	618	Quarterly, by a member and non-member.	318	2,659	138
2,053	738	163	286	81	18,027	21,204	2,224	Interest on shares, 81 £.; depreciation, 67 £.; reserve fund, 67 £.; to replace bank loan, 100 £.; dividend, 1,907 £.	1,289	Quarterly, by non-members.	117	4,364	584

GENERAL STATEMENTS OF THE FUNDS AND EFFECTS OF

[illegible]

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Salaries, and Rates, Taxes, and all details of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,133	563	398	222	59	6,812	7,638	803	Interest, 59 £.; dividend, 697 £.; reserve fund, 20 £.; depreciation, 26 £.	304	Quarterly, by members.	124	2,131	155
90	25	35	32	2	1,205	1,358	162	Interest, 2 £.; dividend, 68 £.; depreciation fund, 5 £.; reserve fund, 13 £.	93	Quarterly, by members and an accountant	60	228	72
187	50	100	50	10	2,346	2,464	136	Dividend to members, 115 £.; dividend to non-members, 18 £.; reserve fund, 1 £.; depreciation fund, 1 £.	93	Quarterly, by accountants.	56	305	—
195	—	—	—	8	1,107	1,231	91	Interest on shares, 8 £.; dividend on purchases, 46 £.	45	Half-yearly, by non-members.	48	243	222
132	30	—	10	5	1,343	1,429	82	Interest, 5 £.; dividends, 70 £.; reserve fund, 5 £.	73	Quarterly, by members.	11	232	87
1,280	84	300	215	74	6,518	6,109	363	Interest on shares, 52 £.; dividends on purchases, 298 £.; depreciation fund, 11 £.	297	Monthly, by members.	—	1,608	135
926	653	401	—	61	5,145	5,963	258	Interest, 61 £.; dividend, 221 £.; reserve fund, 24 £.	346	By a member and non-member.	209	1,912	1,786
252	20	—	—	38	1,565	1,741	130	Interest, 38 £.; dividend on members' purchases, 61 £.; on non-members' purchases, 25 £.; reserve fund, 5 £.	184	Quarterly, by members.	44	313	308
3,220	—	—	117	139	16,977	18,336	1,788	Dividend on purchases, 1,454 £.; interest on shares, 139 £.; bonus to non-members, 22 £.; charitable institutions, 6 £.; depreciation of fixtures, 150 £.; reserve fund, 15 £.	899	Quarterly, by members.	7	4,123	406
1,490	467	90	171	101	8,766	9,558	795	Dividend, 704 £.; depreciations, 65 £.; reserve, 25 £.	463	Quarterly, by members.	264	2,657	80
718	—	—	—	31	2,714	3,051	299	Interest on shares, 31 £.; dividend on purchases, 252 £.; depreciation of fixed stock, 13 £.; donations, 1 £.	129	Quarterly, by members.	53	798	718
434	—	—	100	17	5,245	5,633	220	Interest, 17 £.; dividends on purchases, 188 £.; depreciation fund, 13 £.	269	Quarterly, by an accountant.	22	449	5
1,681	—	—	—	78	10,782	12,619	1,588	Interest on shares, 79 £.; dividend to members, 1,486 £.; reserve fund, 8 £.; depreciation of fixtures, 8 £.; donation to infirmary, 5 £.	450	Quarterly, by members.	401	1,923	72
1,374	—	—	—	64	4,548	5,155	413	Interest, 64 £.; reserve, 5 £.; dividend, 319 £.; depreciation fund, 4 £.; balance, 21 £.	160	Quarterly, by members.	157	1,665	143
158	—	—	—	7	1,442	1,506	50	Interest on shares, 7 £.; dividend on purchases, 50 £.; depreciation fund, 4 £.	60	Quarterly, by members.	—	212	196
92	—	—	—	2	1,931	1,973	120	Interest, 2 £.; dividend, 99 £.; reserve, 18 £.	88	Quarterly, by members.	6	278	259

N A M E OF S O C I E T Y.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1866.	7. Number of Members Admitted during the Year ending 31st Dec. 1866.	8. Number of Members With- drawn during the Year ending 31st Dec. 1866.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1866.	10. Amount of each Share.	11. Amount received on Shares during the Year 1866.	12. Amount Withdrawn by Members during the Year 1866.
ENGLAND—continued.												
DEVON :												
Co-operative Provident and Industrial.	1861	61, Princess-street, Devonport.	Grocery and general deal- ers.	No - -	No -	54	13	13	£. 360	£. 1	£. 82	£. 73
Co-operative - -	-	Exeter - -	- No Return.									
Amicable Provident and Industrial.	1860	1, Albert-road, Keyham.	Grocery and provisions.	Yes - -	Yes -	116	-	8	-	11 s.	9	9
Labourers' Pioneer -	-	11, Dingles-build- ings, Morice Town.	- No Return—Dissolved.									
Mutual Co-operative and Industrial.	1859	3, Cornwall-street, Plymouth.	General provi- sion dealers.	No - -	No -	205	37	24	1,214	1	180	68
Co-operative - -	-	37, Lower Union- street, Torquay.	- No Return.									
West of England Pro- vision.	-	Barley Market- street, Tavi- stock.	- No Return—Dissolved.									
Working Men's Cloth- ing.	-	77, Lower Union- street, Torquay.	- No Return.									
DORSET :												
Industrial and Provid- ent.	1862	East-street, Brid- port.	Grocers and provision dealers.	Taken, not given.	No -	60	11	9	117	1	12	18
Dorchester and Dorset- shire Industrial Provid- ent.	-	Trinity - street, Dorchester.	- No Return.									
Prince of Wales Co- operative.	1863	Hinton Martell	Grocers, dra- pers, iron- mongers, &c.	Yes - -	Yes -	102	1	21	349	10 s.	9	66
Poole Industrial -	-	Market - place, Poole.	- No Return.									
DURHAM :												
Co-operative Industrial and Provident.	-	Barnard Castle -	- No Return—Dissolved.									
District Co-operative Industrial and Provid- ent.	1861	Birtley, near Fence Houses.	Provisions, boots, shoes, and draperies.	No - -	No -	180	10	20	1,215	1	466	272
Industrial Flour Mill -	-	1, Mill - terrace, South Church- lane, Bishop's Auckland.	- No Return.									
Industrial Co-operative Flour and Provision.	1860	84, Newgate - street, Bishop's Auckland.	Grocers and drapers.	No - -	No -	649	124	63	4,242	1	863	463
District Industrial and Provident.	1858	Blaydon-on-Tyne	Grocery, flour, and provi- sions, shoe- making, &c.	No - -	No -	816	258	170	15,688	1	3,461	3,714
Burnopfield District Industrial and Provid- ent.	-	Burnopfield -	- No Return—Dissolved.									
Co-operative and In- dustrial.	1863	North Side of Burn, Chester- le-Street.	Grocery, pro- visions, shoes, and drapery.	No - -	No -	350	202	63	1,806	1	1,080	307
Industrial and Provid- ent.	1863	Victoria - street, Consett.	Grocery, dra- pery, shoe trade, &c.	Yes - -	No -	381	139	69	3,573	1	1,506	1,434
Crook and Neighbour- hood Co-operative Corn Mill, Flour, and Provisions.	1864	Society's Store -	Millers, gro- cery, and pro- visions.	Yes - -	In some cases.	220	110	13	242	1	118	12
District Industrial and Provident.	1860	Dunston - -	Provisions, butchering, and drapery.	No - -	No -	136	10	25	2,474	1	437	525

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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
111	-	-	-	4	904	970	76	Dividends on purchases, 61 £.; interest on shares, 4 £.; depreciation fund, 9 £.; reserve fund, 2 £.	54	Quarterly, by members.	3	140	-
114	92	50	57	7	2,576	2,772	265	Interest on shares, 4 £.; dividends on purchases, 28 £.	236	Quarterly, by members.	2	534	323
486	-	-	-	18	1,783	2,087	285	Interest, 18 £.; dividend to members, 75 £.; dividend to non-members, 6 £.; educational fund, 3 £.; depreciation of fixed stock, 3 £.; reserve fund, 1 £.	176	Quarterly, by members.	4	494	-
86	-	-	-	3	602	692	26	Interest, 3 £.; dividends on purchases, 19 £.; depreciation of fixed stock, 2 £.	41	Quarterly, by members.	24	131	51
226	-	-	-	25	1,694	1,897	-	- - - - -	153	Regularly, by a member.	131	359	334
896	-	-	-	29	6,108	6,821	470	Interest on shares, 29 £.; dividend on members' purchases, 379 £.; depreciation of fixed stock, 60 £.	327	Quarterly, by members.	281	1,128	231
2,433	659	84	126	29	10,299	11,120	764	Dividend, 666 £.; interest, 78 £.; depreciation, 20 £.	451	Fortnightly and half-yearly, by a member and an accountant.	6	3,455	-
5,420	-	-	-	215	26,834	31,106	2,882	Interest, 215 £.; depreciation, 172 £.; reserve fund, 4 £.; dividends on purchases, 2,697 £.; balance in hand, 6 £.	1,408	Quarterly, by members.	852	5,462	-
1,360	-	-	-	30	10,126	11,263	1,170	Dividend on purchases, 962 £.; reduction of fixed stock, 110 £.; interest on paid-up shares, 30 £.; reserve fund, 30 £.; building fund, 36 £.	439	Quarterly, by members.	688	1,085	413
2,138	203	200	6	114	8,743	10,323	824	Interest on shares and loan, 114 £.; dividends on purchases, 641 £.; depreciation fund, 52 £.; reserve fund, 15 £.	1,386	Quarterly, by members.	78	3,651	1,074
230	11	11	-	8	6,952	7,473	396	Interest on shares, 8 £.; dividends on purchases, 372 £.; depreciation fund, 9 £.; reserve fund, 7 £.	483	Quarterly, by members.	239	1,017	802
702	-	-	-	31	5,444	6,181	737	Interest, 31 £.; dividends, 401 £.; education, 8 £.; depreciation, 38 £.	298	Quarterly, by members.	21	498	-

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1866.	7. Number of Members Admitted during the Year ending 31st Dec. 1866.	8. Number of Members With- drawn during the Year ending 31st Dec. 1866.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st December 1866.	10. Amount of each Share.	11. Amount received on Shares during the Year 1866.	12. Amount withdrawn by Members during the Year 1866.
ENGLAND—continued.									£.	£.	£.	£.
DURHAM—continued.												
Industrial - - -	-	Albert-hill, Dur- ham.	- No Return.									
Equitable Co-operative and Industrial.	1861	6, Claypath, Dur- ham.	Grocery, pro- visions, drape- ries, and boots and shoes.	No - -	No -	430	202	61	1,006	1	170	470
Amicable Industrial -	-	Easington-lane -	- No Return.									
Industrial - - -	-	Felling, near Gateshead.	- No Return.									
Felling Shore, Heworth Shore, and Bill Quay Co-operative and In- dustrial.	-	Felling Shore -	- No Return.									
Pioneer Industrial -	-	293, High-street, Gateshead.	- No Return.									
Industrial - - -	1863	Gateshead Fell -	Provisions in general.	Taken, not given.	No -	20	-	-	-	1	-	
Industrial Co-operative	1861	Wellington-street, Gateshead.	Grocers, provi- sion dealers, drapers, &c.	No - -	No -	596	238	61	4,534	1	1,522	910
Equitable Co-operative and Industrial.	-	Northgate-street, Hartlepool.	- No Return.									
Industrial Provident -	-	27, Surtees-street, West Hartle- pool.	- No Return—Dissolved.									
Reviviscent Industrial Co-operative.	1865	Whitby - street, West Hartle- pool.	Grocery and provisions.	No - -	No -	112	103	49	370	1	264	88
Co-operative Industrial	1863	Hebburn Quay -	Grocery and provisions.	Yes - -	No -	101	36	41	-	1	200	172
Equitable Pioneer -	-	Newbottle - lane, Houghton - le - Spring.	- No Return—Dissolved.									
Industrial Co-operative	-	Hunwick Lane Ends.	- No Return—Dissolved.									
Industrial Co-operative	1861	Market - square, Jarrow.	Grocery and provisions.	Taken, not given.	No -	179	9	44	-	1	131	421
Wear United North Eastern.	-	Shipwrights' Read- ing Room, Monk- wearmouth.	- No Return.									
Industrial and Provid- ent.	-	45, Charles-street, Monkwearmouth Shore.	- No Return.									
Industrial and Provid- ent.	1865	Port Clarence -	Grocery -	Yes - -	Partly	86	35	22	-	1	143	174
Ryhope Colliery In- dustrial.	-	Colliery Schools, Ryhope.	- No Return.									
South Shields Me- chanics.	-	38, Waterlow Vale, South Shields.	- No Return—Dissolved.									
Sons of Toil Industrial	-	19, North-terrace, Seaham Har- bour.	- No Return.									
Good Design Co-ope- rative.	1861	53 and 55, Pal- merston-street, South Shields.	Grocers and provision deal- ers.	No - -	No -	275	97	32	2,305	1	624	323
Temple Town Indus- trial Co-operative.	1861	Bede-street, Tyne Dock, South Shields.	Provisions, gro- ceries, and butchering.	No - -	No -	164	70	31	1,984	1	439	272
Co-operative Mill -	1854	Flour Mill, Shil- don.	Meal and flour business.	No - -	No -	785	28	29	2,980	3	65	32
District Industrial -	1862	Front-street, Shot- ley Bridge.	Drapers and provision deal- ers.	No - -	No -	170	63	12	1,300	1	424	191
Equitable Industrial -	1859	18, Green-street, Sunderland.	Grocery, provi- sions, hosiery, and woollen drapery.	No - -	No -	1,046	318	84	4,018	1	782	544

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,045	810	-	-	81	7,430	8,378	708	Interest on shares, 41 £.; dividend on purchases, 560 £.; education fund, 15 £.; depreciation of fixed stock, 47 £.; reserve fund, 13 £.	348	Quarterly, by members.	149	1,368	425
2,067	-	-	-	86	11,280	12,875	1,128	Interest on shares, 86 £.; reserve fund, 9 £.; depreciation of fixed stock, 49 £.; dividends, 982 £.	617	Quarterly, by members.	415	2,548	123
270	-	-	-	6	2,408	2,561	168	Dividend on members' purchases, 152 £.; dividend on non-members' purchases, 1 £.; reserve fund, 6 £.; cash balance to next quarter, 7 £.	156	Quarterly, by members.	-	342	332
342	93	92	-	10	6,276	7,633	434	Reduction of fixed stock, 6 £.; dividends, 428 £.	362	Quarterly, by members.	12	821	427
1,042	-	-	-	76	5,630	6,200	359	Interest and dividend, 302 £.; depreciation fund, 57 £.	839	Quarterly, by members.	36	1,317	1,224
233	-	-	-	6	2,463	2,539	94	Interest on shares, 6 £.; dividends on purchases, 88 £.	172	Quarterly, by public accountant.	10	-	460
1,212	-	-	-	53	5,052	5,712	453	Interest on shares, 53 £.; dividends on purchases, 398 £.; balance, 2 £.	451	Quarterly, by members.	237	1,380	-
1,254	303	-	200	78	4,466	5,198	574	Interest on shares, 61 £.; interest on loans, 17 £.; dividend on purchases, 405 £.; depreciation, 83 £.; reserve fund, 6 £.	356	Quarterly, by members.	72	1,799	1,663
2,355	-	-	114	126	12,830	14,166	516	Five per cent. for depreciation and on shares; the remainder divided among the members.	1,007	Half-yearly, by members and accountants.	514	444	-
700	-	-	-	25	3,613	3,581	214	Interest on shares, 25 £.; dividends on purchases, 214 £.; depreciation fund, 9 £.	227	Quarterly, by members.	12	750	740
1,813	1,235	192	174	114	15,955	18,532	1,692	Dividend, 1,477 £.; interest, 114 £.; education fund, 41 £.; depreciation fund, 13 £.; reserve fund, 30 £.; balance, 16 £.	747	Half-yearly, by a member and an accountant.	1,111	4,920	725

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Salaries, Rent, Rates, Taxes and the Cost of Materials of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
438	-	-	-	18	4,677	5,138	369	Interest, 18 £.; dividends, 356 £.; depreciation fund, 5 £.; reserve fund, 1 £.	220	Quarterly, by members.	15	-	-
169	-	-	-	8	2,004	2,322	117	Divided amongst members -	142	Quarterly, by members.	66	198	46
1,976	306	300	6	69	9,959	10,836	816	Interest on shares, 69 £.; dividend on purchases, 680 £.; depreciation fund, 47 £.; reserve fund, 18 £.	1,293	Quarterly, by members.	338	2,449	147
351	490	48	96	22	4,387	4,683	717	Interest, 22 £.; dividend, 697 £.	184	Half-yearly, by members.	57	1,695	1,657
281	13	-	-	13	3,549	3,930	314	Interest, 13 £.; dividends, 301 £.	173	Half-yearly, by a member and non-member.	149	445	-
443	303	-	-	31	3,085	3,221	173	Interest on shares, 16 £.; loan, 15 £.; dividends on purchases, 126 £.; education fund, 3 £.; reserve fund, 2 £.; depreciation of fixed stock, 9 £.	121	Quarterly, by public accountants.	28	1,141	329
2,288	-	-	372	98	6,776	7,341	576	Interest on shares, 93 £.; members' purchases, 310 £.; non-members' purchases, 26 £.; educational fund, 14 £.; depreciation fund, 30 £.; reserve fund, 47 £.; gratuities, 3 £.	411	Quarterly, by members.	5	2,515	-
59	-	-	-	-	374	458	5	Interest on paid-up shares, 12 s. 9 d.; dividends, 4 £.; depreciation fund, 4 s. 10½ d.; reserve fund, 3 s. 7½ d.	22	Quarterly, by members.	25	67	14
403	200	-	-	37	1,940	2,143	376	Interest on shares, 12 £.; dividend, 99 £.; treasurer, 4 £.; secretary, 4 £.; store-keeper, 46 £.	586	Half-yearly, by members.	27	807	90
475	-	-	-	17	5,161	5,749	447	Dividends, 266 £. - -	299	Quarterly, by members.	48	40	-
1,989	-	-	-	85	7,092	8,070	572	Interest, 85 £.; dividends, 387 £.; depreciation of fixed stock and building funds, 78 £.; reserved fund, 21 £.	781	Quarterly, by members.	123	3,090	2,577
7,099	-	-	-	289	30,518	32,689	2,308	Interest, 289 £.; dividends, 1,904 £.; depreciation, 79 £.; reserve fund, 36 £.	1,654	Quarterly, by members.	229	8,849	1,012
445	180	130	100	29	2,537	2,826	241	Interest on shares and loans, 29 £.; dividend on purchases, 194 £.; depreciation of fixtures, 8 £.; addition to reserve fund, 8 £.	208	Quarterly, by members.	41	802	742

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ENGLAND—continued.												
GLOUCESTER—cont ^d .												
Co-operative and Industrial.	1860	13, Eastgate-street, Gloucester.	Grocery, coals, boots and shoes.	No - -	No -	701	311	110	£. 4,075	£. 1	£. 1,502	£. 828
Co-operative Industrial Mitcheldean and Plumhill Co-operative.	-	Lydney - - Mitcheldean -	- No Return— - No Return.	Dissolved.								
Industrial - - - West Dean Industrial	- 1861	Nailsworth - Parkend, near Lydney.	- No Return. Grocers and drapers.	Yes - -	Yes -	125	9	2	461	1	20	4
HERTS :												
Industrial Co-operative	-	11, Spencer-street, St. Albans.	- No Return.									
Barnet Co-operative - Industrial Co-operative	- -	High-street, Barnet High-street, Hemel Hempstead.	- No Return. - No Return.									
Industrial and Provident.	1862	Two Waters -	Grocery and provisions.	In some cases	3-4ths	76	11	9	742	1	46	84
Economical Bread and Flour Co-operative.	1853	Two Waters, Hemel Hempstead.	Bakery - -	No - -	In some cases.	85	9	3	218	10s.	55	36
Industrial and Provident.	-	Watford - -	- No Return.									
KENT:												
Alfred Joint Stock Bread and Flour.	1854	42, North-street, Ashford.	Bread and flour	Yes - -	No -	53	-	-	-	14s.	-	-
Co-operative - - -	-	Globe-lane, Chat- ham.	- No Return.									
Industrial - - - Self - Help Industrial Co-operative.	- 1864	Crayford-hill - Spital-street, Dart- ford.	- No Return— Grocers and cheesemongers.	Dissolved. Taken, not given.		No -	80	-	254	1	-	36
Industrial Co-operative Provision.	1861	High-street, Dept- ford.	Grocers and provision deal- ers.	No - -	No -	479	45	80	-	1	232	215
Industrial Co-operative	-	Temperance Hall, St. James's-st., Dover.	- No Return—	Dissolved.								
Bread and Flour - -	1863	1, Orchard - hill, Greenwich.	Bread and flour	Yes - -	In some cases.	95	11	-	641	1	11	-
Industrial - - -	-	71, Week-street, Maidstone.	- No Return.									
Industrial and Provident.	1865	1, Perseverance - terrace, North- fleet.	Grocers and general dealers.	No - -	No -	67	-	2	121	1	46	2
Co-operative Provision	1849	92, High - street, Mile - town, Sheerness.	Grocery, pro- visions and clothing.	Limited	3-4ths	513	9	67	7,124	1	504	714
Economical, Industrial, and Provident.	1863	2, Broad - street, Mile - town, Sheerness.	Bakers - -	Yes - -	No -	227	32	12	1,522	1	161	77
Industrial - - -	-	Dogget's - square, Canal - road, Strood.	- No Return.									
Baking - - -	1842	24, Chapel-street, Woolwich.	Bakers - -	Given, not taken.	No -	307	25	13	-	1	12	30
Coal - - -	1845	147, High-street, Woolwich.	Coal merchants	Yes - -	No -	421	1	-	185	10s.	5s.	-
Co-operative Provident	1851	7, Albion - road, Woolwich.	General dealers	No - -	No -	289	51	28	-	1	24	33

13. Amount of Share Capital on 31st Dec. 1866.	14. Amount of Loan Capital on 31st Dec. 1866.	15. Amount received on Loans during the Year 1866.	16. Loans repaid during the Year 1866.	17. Amount paid for Interest during the Year ending 31st Dec. 1866.	18. Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	19. Cash received for Goods Sold in the Year ending 31st Dec. 1866.	20. Profit realized in the Year ending 31st Dec. 1866.	21. Profits, how applied.	22. Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	23. Whether Accounts are regularly Audited, and at what Period.	24. Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	25. Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	26. Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
2,259	-	-	-	84	11,247	12,415	1,078	Interest on shares, 84 £.; di- vidends on purchases, 950 £.; depreciation of fixtures, 37 £.; not disposed of, 5 £.	407	Quarterly, by members.	352	2,342	-
394	-	-	-	32	5,176	6,006	494	Interest on shares, 32 £.; di- vidends on purchases, 444 £.; depreciation fund, 17 £.	277	Half-yearly, by a public ac- countant.	341	2,014	1,084
343	-	-	-	15	2,133	2,349	78	Profits made payable to share- holders every six months, and 5 per cent. paid on share capital, and depreciation fund, 10 per cent.	2,400	Quarterly, by members.	38	379	42
134	-	-	-	-	1,094	1,308	39	Interest added to members' shares, 6 £.; dividend on purchases, 32 £.	169	Quarterly, by members.	45	184	64
300	350	-	-	57	1,958	2,538	271	Interest on shares, 39 £.; on loan, 17 £.; on purchases, 46 £.; mortgage redemption fund, 108 £.	337	Quarterly, by shareholders.	183	1,146	-
170	-	-	-	-	740	846	105	- - - - -	116	Quarterly, by members.	10	140	216
739	259	133	113	40	5,589	6,195	208	- - - - -	412	Half-yearly, by members.	262	1,097	98
641	71	68	-	25	1,934	2,353	55	Dividends to members, 25 £.	345	Quarterly, by four members.	93	959	-
121	32	31	-	-	648	603	68	Dividends to members and non-members.	37	By members -	17	162	-
3,256	1,453	-	133	273	11,995	14,299	996	Dividend on members' pur- chases and shares, 733 £.; non-members' purchases, 156 £.; depreciation of fixed stock, 91 £.; undivided capi- tal, 13 £.	1,107	Quarterly, by members.	155	5,650	5,023
1,102	-	-	-	53	4,825	5,881	370	Interest on shares, 53 £.; di- vidend on members' pur- chases, 181 £.; non-members' purchases, 136 £.	516	Half-yearly, by members.	63	1,263	1,102
976	-	-	-	46	2,600	3,421	279	Interest, 46 £.; two-thirds of remainder paid to members, and one-third carried to their account.	451	Half-yearly, by members.	358	1,159	-
184	-	-	13	10 s.	1,203	1,628	-	- - - - -	326	Half-yearly, by members.	90	817	555
427	493	-	14	51	5,583	6,172	319	Divided among members in proportion to their pur- chases, and half to non- members. All payments, including interest on shares and loans, considered paid before profit is estimated.	425	Half-yearly, by members.	83	1,418	12

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ENGLAND—continued.												
LANCASTER:												
Accrington and Church Industrial Co-operative.	1860	5, Oak-street, Ac- crington.	Grocery, dra- perry, clogs, and shoes.	No - -	No -	1,510	309	156	£ 17,409	£ 1	£ 3,935	£ 2,020
Industrial Co-operative	1864	Ainsworth - -	General dealers	Yes - -	No -	96	25	4	664	1	258	26
Working Men's Co- operative.	1857	61, Welbeck-street, Ashton-under- Lyne.	General dealers	No - -	No -	416	179	45	-	1	601	686
Co-operative Store -	1847	Rochdale-road, Bacup.	Grocery, dra- perry, milli- nery, butch- ering, shoe- making, and clogging.	No - -	No -	2,239	229	447	41,415	5	7,604	4,919
Industrial and Provid- ent.	1856	Clapgate, Bagsdale	General dealers	No - -	No -	185	28	19	-	1	566	141
Industrial - - -	1861	Bamber Bridge -	General grocery	No - -	No -	73	-	-	325	1	13	-
Industrial Co-operative	1850	Sutcliffe-buildings, Barrowford.	Grocers, &c. -	Yes - -	No -	182	29	4	420	50 s.	69	10
Co-operative - - -	-	Church - street, Barrow-in-Fur- ness.	- No Return.	-	-	-	-	-	-	-	-	-
Industrial Co-operative	1860	Old Birtle - -	Grocers - -	A little -	No -	41	14	17	-	2	40	28
Industrial and Provident	1860	4, York - street, Grimshaw-park, Blackburn.	Grocery, dra- perry, clog- ging, and shoe- ing.	No - -	No -	338	151	16	3,403	1	1,242	599
Dangfield Industrial Bees Co-operative.	1861	62, Whalley Old- road, Blackburn.	Grocery, dra- perry, coals, &c.	A little -	In a few cases.	225	93	36	898	1	412	142
Industrious Bees Co- operative.	1861	54, Havelock - street, Black- burn.	Grocery and provisions.	No - -	No -	64	22	4	-	1	75	3
Co-operative Provision	1860	130, Bank Top, Blackburn.	Grocery and provisions.	No - -	No -	73	25	18	726	1	119	50
Co-operative - - -	1861	80, Sebastopol - buildings, Blakey Moor.	Grocery and provisions.	No - -	No -	445	235	77	1,926	1	757	224
Co-operative Provision	1865	Grave's - terrace, Black Lane.	Provision deal- ers and dra- pers.	No - -	No -	76	31	10	294	-	164	27
Co-operative and Indus- trial.	1861	Market - street, Blackley.	Grocery, dra- perry, and hardware.	Taken, not given.	No -	330	67	39	4,078	1	903	695
Friendly Co-operative Industrial.	1861	Church-street, Blackrod.	- - -	No - -	No -	99	19	9	495	1	135	63
Equitable Industrial Co-operative.	1859	Bridge-street, Bolton.	Provisions, dra- perry, shoe, and clogging.	No - -	No -	1,718	618	141	19,985	1	9,087	2,999
Co-operative - - -	1860	3, Ordnance-street, Bottom Gate.	Grocery and provisions.	No - -	No -	178	77	26	629	1	199	131

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold, in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidents of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
9,334	-	-	100	405	35,138	38,297	3,554	Dividend, 3,330 £; depreciation, 137 £; education, 52 £; reserve fund, 34 £.	1,801	Monthly, by members.	2,149	10,628	162
636	378	79	-	37	2,821	2,769	222	Interest, 37 £; dividends, 180 £.	130	Quarterly, by accountants.	16	1,107	29
1,265	23	21	19	43	7,387	7,763	703	Members' dividend, 634 £; interest on capital, 43 £; depreciation, 15 £; reserve fund, 10 £.	427	Quarterly, by members.	183	1,479	1,293
17,053	2,471	1,329	2,010	829	72,684	85,002	10,722	Interest on shares, 700 £; dividends on purchases, 9,554 £; reserve fund, 325 £; educational, 113 £; gifts, 29 £.	3,533	Quarterly, by members.	2,760	26,078	5,893
1,462	-	-	-	62	4,065	4,856	645	Depreciation of fixed stock, 7½ per cent.; interest on paid-up shares, 5 per cent.; profits divided according to purchases.	156	Fortnightly, by members.	1,067	1,724	1,558
230	-	-	-	7	3,082	3,259	187	Interest on shares, 10 £; reduction of fixed stock, 35 £; dividend on purchases, 134 £; balance, 7 £.	81	Half-yearly, by a member and an accountant.	7	320	-
420	-	-	-	-	6,829	7,526	504	Interest on shares, 21 £; dividends, 488 £; reserve fund, 36 £.	201	Quarterly, by members.	82	786	649
145	-	-	-	3	1,117	1,241	131	Interest on shares, 5 per cent.; depreciation of fixed stock, 10 per cent.; dividends on members' purchases; remainder to reserve fund.	57	Quarterly	40	212	-
1,530	-	-	-	54	9,705	10,338	497	Reduction of fixed stock, 20 £; interest on capital, 54 £; interest on reserve fund, 1 £; dividend on members' purchases, 347 £; dividend on non-members' purchases, 31 £; educational fund, 12 £; reserve fund, 12 £; balance, 17 £.	707	Quarterly, by members.	279	2,293	584
615	101	108	8	20	7,821	8,024	688	Interest, 20 £; dividends, 413 £; wages, 175 £; remainder to depreciation and reserve fund.	309	Quarterly, by members.	147	1,040	268
241	195	137	-	14	2,125	2,331	123	Interest on shares, 10 £; dividend on purchases, 99 £; depreciation of fixed stock, 7 £.	73	Quarterly, by non-members.	36	774	731
355	-	45	-	13	2,538	2,775	99	Interest, 13 £; dividends, 73 £; depreciation, 3 £; reserve, 8 £.	105	Quarterly, by members.	23	480	138
1,323	-	-	-	47	12,406	12,987	836	Interest on shares, 47 £; dividend on purchases, 748 £; reserve fund, 9 £; depreciation fund, 31 £.	452	Quarterly, by members.	95	1,656	26
394	-	-	-	-	1,770	1,850	134	Dividend on purchases, 132 £; reserve fund, 2 £.	84	Quarterly, by members.	84	498	441
1,849	512	-	-	94	8,309	9,133	693	Interest, 81 £; dividend, 541 £; educational, 10 £; depreciation, 59 £.	445	Quarterly, by members.	13	2,816	248
324	-	-	-	15	5,104	5,455	437	Dividend, 418 £; interest, 13 £; reserve fund, 5 £.	104	Quarterly, by members and public accountants.	70	464	328
12,994	-	-	-	384	29,399	31,530	2,816	Interest on shares, 384 £; dividend on purchases, 2,209 £; educational, 57 £; reserve, 115 £; reduction of fixed stock, 50 £.	1,725	Weekly, by members.	1,699	13,687	261
591	669	607	324	40	6,149	6,323	360	Interest on shares, 22 £; dividend on purchases, 326 £; depreciation fund, 11 £.	241	Quarterly, by members.	169	1,407	59

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ENGLAND—continued. LANCASTER—cont ^d .												
Equitable Co-operative	1849	Brickfield, near Rochdale.	Grocery, drapery, and clogging.	No - -	No -	411	68	13	£.	1	993	1,431
Industrial Co-operative	1861	Withnell, Brinscall.	General provision trade.	Given, not taken.	No -	48	4	3	361	1	29	36
Industrial Co-operative	-	Rochdale - road, Britannia, near Bacup.	- No Return—Dissolved.									
Equitable - - -	-	Hargreaves-street, Burnley.	- No Return.									
District Co-operative -	1856	17 and 19, Market-street, Bury.	Grocers and provision dealers, &c.	No - -	No -	4,100	1,150	162	64,755	5	13,941	15,648
Pilot Industrial Co-operative,	1860	18, Market-place, Chorley.	Grocery and provisions, butchering, shoemaking, &c.	No - -	No -	969	235	53	16,546	1	4,474	2,432
Industrial Co-operative	1861	Pickup - street, Clayton-le-Moors.	Drapery and grocery.	No - -	No -	189	55	13	2,142	1	606	87
Co-operative Industrial	1858	Clifton, near Manchester.	Groceries -	Yes - -	No -	180	22	3	1,461	1	353	91
Equitable Co-operative	1861	Moor-lane, Clitheroe.	Grocers and drapers.	No - -	No -	266	69	23	3,954	1	1,182	423
Equitable, Co-operative, and Industrial.	1864	St. John's-street, Colne.	Groceries -	No - -	No -	44	21	7	266	1	113	27
Industrial - - -	1854	Crawshawbooth -	Grocery and drapery.	Yes - -	No -	124	42	6	2,192	5	267	72
Co-operative - -	1861	Dalton - in - Furness.	Grocers and drapers.	Yes - -	No -	428	88	17	3,035	1	1,367	1,355
Co operative - -	1861	111, High-street, Lower Darwen.	Grocers, drapers, and general dealers.	No -	No -	128	13	6	877	1	172	110
Industrial Co-operative	1860	23, Green-street, Over Darwen.	Grocery, provisions, drapery, tailoring, clogging, and shoe-making.	No - -	No -	1,089	315	96	22,915	1	7,399	3,992
Co-operative - -	1864	19, Corless Cottages, Dolphinholme.	General grocery.	Yes - -	Yes -	21	4	9	261	1	69	27
Industrial Co-operative	1861	Queen - street, Droylsden.	Grocery and drapery.	No - -	No -	165	57	12	1,672	1	606	240
Industrial Co-operative	1860	26, Earle - street, Earlestown.	Groceries, provisions, and shoes.	Given, not taken.	No -	250	50	39	4,027	1	679	613
Industrial Co-operative	1859	Eagley Bridge -	Grocery and provisions.	No - -	No -	164	25	20	3,215	1	585	441
Co-operative - -	-	Jewell - place, Eccles.	- No Return.									
Provident Industrial Co-operative.	1857	Peel-street, Eccles.	Grocery, provisions, drapery, shoe-making, clog- ging, &c.	No - -	No -	762	264	72	-	1	3,347	1,954
Industrial and Provident.	1860	Edenfield, Bury	Grocers and drapers.	No - -	No -	190	26	35	1,353	1	351	228

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Salaries, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
3,725	985	-	73	207	11,683	13,476	1,632	Interest, 207 £.; depreciation, 114 £.; dividend, 1,267 £.; educational, 81 £.; redemption, 10 £.	676	Quarterly, by members.	-	770	46
172	-	-	-	8	1,529	1,670	140	Interest, 8 £.; dividends, 43 £.	87	Quarterly, by members.	65	213	205
38,459	-	-	-	1,329	117,395	135,175	16,191	Interest, 1,329 £.; depreciation, 189 £.; reserve fund, 163 £.; educational fund, 365 £.; donations, 35 £.; dividends on purchases, 14,109 £.	5,084	Quarterly, by members.	6,273	44,834	672
7,484	-	-	-	318	20,050	24,153	1,425	Members' dividend, 1,034 £.; non-members' dividend, 13 £.; depreciation of fixed stock, 29 £.; reserve fund, 30 £.; interest on shares, 318 £.	1,283	Quarterly, by members.	704	8,039	7,685
1,084	320	310	-	36	4,278	4,496	307	Interest, 36 £.; dividend, 254 £.; security, 2 £.; depreciation fund, 5 £.	134	Quarterly, by members.	180	2,241	677
836	-	-	-	40	6,120	6,870	724	Interest on paid-up capital, 40 £.; dividend to members, 673 £.	155	Half-yearly, by members.	550	1,469	1,109
2,473	-	300	-	7	5,578	6,106	475	Interest on shares, 101 £.; dividend to members, 403 £.; dividends to non-members, 14 £.	1,996	Quarterly, by member.	33	3,069	96
230	-	-	-	10	1,830	1,910	95	Dividend on purchases, 80 £.; interest on shares, 10 £.	36	Quarterly, by public accountants.	21	245	-
648	25	-	20	21	3,561	3,856	333	Interest, 21 £.; dividend, 305 £.; reserve fund, 7 £.	136	Quarterly, by members.	208	957	139
3,035	-	-	-	114	8,373	9,253	799	Dividends on purchases, 733 £.; educational fund, 25 £.; depreciation of buildings, 40 £.; and interest on shares.	289	Quarterly, by members.	194	3,463	219
580	40	80	62	28	3,675	4,306	336	Interest, 28 £.; dividends, 307 £.	154	Quarterly, by members.	257	745	-
9,963	712	763	428	444	34,667	37,586	2,678	Dividend to members, 2,479 £.; dividend to non-members, 63 £.; education, 18 £.; reserve fund, 63 £.; depreciation of stock, 24 £.; balance, 30 £.; interest, 444 £.; depreciation, 107 £.	1,799	Quarterly, by members or non-members.	1,653	11,771	11,050
152	-	-	-	6	969	1,023	21	Interest, 6 £.; dividends, 9 £.; reserve, 5 £.	44	Quarterly, by public accountants.	25	193	61
735	-	-	-	23	3,828	4,012	458	Interest, 23 £.; dividends, 411 £.; depreciation, 8 £.; reserve fund, 15 £.	205	Quarterly, by members.	152	911	24
1,432	-	-	-	64	7,107	8,170	745	Dividends on purchases, 699 £.; depreciation of fixed stock, 18 £.; reserve fund, 23 £.; balance, 3 £.	428	Quarterly, by members.	214	1,875	1,661
1,407	-	-	-	-	5,208	5,724	544	Dividends, 470 £.; interest, 58 £.; depreciation, 15 £.	175	Quarterly, by members.	319	1,411	1,407
5,925	-	-	-	256	17,044	18,688	1,970	Interest on shares, 262 £.; dividend to members, 1,412 £.; reserve fund, 39 £.; depreciation of fixed stock, 115 £.; bonus to non-members, 33 £.; depreciation of building, 69 £.; education, 33 £.; manager of shoe department, 4 £.	895	Weekly, by members.	675	6,475	6,001
1,353	-	-	105	56	5,164	5,559	499	Interest on shares, 54 £.; dividends, 490 £.; depreciation, 2 £.; reserve fund, 4 £.	138	Quarterly, by members.	294	1,768	1,600

GENERAL STATEMENTS OF THE FUNDS AND EFFECTS OF

N A M E OF S O C I E T Y.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1866.	7. Number of Members Admitted during the Year ending 31st Dec. 1866.	8. Number of Members With- drawn during the Year ending 31st Dec. 1866.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1866.	10. Amount of each Share.	11. Amount received on Shares during the Year 1866.	12. Amount Withdrawn by Members during the Year 1866.
ENGLAND—continued. LANCASTER—cont ^d .												
Co-operative - -	1856	Bottom Bridleway, Edgeside Holme.	Grocers and drapers.	Yes - -	No -	269	52	109	£. 1,163	£. 5	£. 1,163	£. 577
Industrial Co-operative	1860	Daisy Bank, Edge- worth.	Grocery, pro- visions, and drapery.	No - -	No -	54	7	8	1,748	1	269	58
Co-operative - -	1857	Ending, Healey -	Grocers and drapers.	No - -	No -	301	59	21	-	1	747	999
Industrial - -	1859	Dob-lane, Fail- sworth.	Grocery and drapery.	No - -	No -	686	366	153	6,184	1	2,699	1,283
Farnworth and Kears- ley Industrial and Provident.	-	Farnworth, near Manchester.	- No Return.	Dissolved.								
Co-operative - -	1842	Firgrove, near Rochdale.	Grocers and drapers.	No - -	No -	156	10	8	-	1	313	541
Friendly Co-operative	1858	Gorsey-lane, Westhoughton.	Provision deal- ers, grocers, and drapers.	No - -	No -	202	69	9	3,366	1	1,229	749
Industrial and Pro- vident.	1849	Green Booth, near Rochdale.	Grocery, dra- pery, and earthenware.	No - -	No -	68	6	6	-	1	71	150
Industrial and Co-ope- rative.	1859	2, Glebe-street, Great Harwood.	Grocery, dra- pery, clog- ging, and shoe- making.	No - -	No -	318 ³ / ₄	66	30	4,171	1	723	880
Industrial Co-operative	1850	Blackburn - road, Haslingden.	Grocers, dra- pers, cloggers, and shoemak- ers.	No - -	No -	452	79	22	-	1	951	389
Industrial Co-operative	1860	17, Rochdale-road, Heap Bridge.	Provision dealers	No - -	No -	147	14	19	4,753	1	788	578
Industrial - -	1850	Hebers, near Mid- dleton.	Grocery, &c. -	Very little -	No -	40	9	4	-	1	84	95
Co-operative and Indus- trial.	1861	Helmshore -	Grocers and drapers.	Yes - -	In some cases.	90	48	7	-	1	140	21
Industrial Co-operative	1850	Bamford - road, Heywood.	Grocery, dra- pery, and butchering.	No - -	No -	858	217	113	27,173	1	4,243	1,833
Friendly Co-operative	1858	Market - street, Hindley.	Grocers, dra- pers, provision dealers, clog- gers, and shoe- makers.	No - -	No -	473	135	50	13,116	1	2,943	1,424
Co-operative and Pro- gressive, &c.	1860	65, Albert Build- ings, Hoddles- den.	Grocery and drapery.	No - -	No -	35	3	2	1,293	2	3	20
Equitable Co-operative	-	Hooley Bridge, near Rochdale.	- No Return.									
Co-operative - -	1848	Horsecroft, Whit- worth.	Grocery and drapery.	No - -	No -	520	115	34	-	1	1,865	308
Industrial Co-operative	1862	Horwich - -	Grocers, dra- pers, &c.	No - -	No -	157	60	20	1,632	1	655	93
Manchester and Sal- ford Industrial.	1858	Upper Medlock- street, Hulme.	Grocers, bakers, butchers, and drapers.	No - -	No -	1,710	499	307	27,944	1	6,199	4,972
Hulme and Chorlton Friendly. Industrial and Provi- dient Co-operative.	- 1862	58, Chester-street, Hulme. ² / ₄ King-street, Hurst	- No Return. Grocers - -	Dissolved.								
				No - -	No -	235	39	-	260	2	62	-

INDUSTRIAL AND PROVIDENT SOCIETIES, FOR THE YEAR 1866.

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13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
2,557	200	-	-	-	8,148	9,043	1,076	Dividend and reserve fund, 1,076 £.; interest, 114 £.	215	Quarterly, by members.	352	2,761	2,795
879	175	-	-	44	1,300	1,485	150	Interest, 37 £.; interest on loan, 7 £.; dividend, 96 £. depreciation, 10 £.	104	Quarterly, by members.	216	1,102	1,057
3,072	-	-	231	127	8,259	9,003	1,124	Dividends, 1,060 £. depreciation, 56 £.; surplus, 7 £.	115	Weekly, by members.	397	3,072	-
3,703	-	-	-	143	15,536	16,615	1,208	Dividends to members, 1,122 £.; bonus to non-members, 47 £.; redemption fund, 20 £.; education, 16 £.; editorial fund, 1 £.	538	Quarterly, by members.	651	4,342	3,996
1,737	-	-	-	74	3,791	4,606	447	Dividend, interest, and depreciation of fixed stock.	64	Quarterly, by members.	295	1,564	-
1,781	-	-	-	69	5,419	5,936	603	Interest, 67 £.; dividend, 536 £.; depreciation, 33 £.; reserve fund, 55 £.	220	Quarterly, by non-members.	-	1,836	-
437	74	129	107	26	2,470	2,827	462	Interest on shares and loans, 26 £.; dividend, 360 £.	75	Quarterly, by members.	195	527	527
1,851	-	-	-	85	5,576	6,387	783	Interest on shares, 85 £.; dividends, 365 £.; depreciation, 6 £.; reserve fund, 4 £.	332	Quarterly, by members.	266	2,074	1,962
2,677	1,482	675	113	1,495	9,586	11,211	1,931	Share and loan capital, 5 per cent.; dividends at 2 s. 6 d. in £.; depreciation of fixed stock, 3 per cent.	398	Monthly, by members.	1,151	4,984	77
1,564	-	-	-	66	4,174	4,700	495	Dividend to members, 470 £.; depreciation of fixed stock, 24 £.	146	Quarterly, by members.	178	1,744	25
124	10	-	6	5	919	1,008	104	Interest on shares, loans, &c., 5 £.; dividend on purchases, 94 £.; depreciation fund, 2 £.; reduction of fixed stock, 2 £.	39	Quarterly, by members.	59	110	15
221	316	127	5	19	2,786	2,934	251	Interest, 19 £.; dividend on purchases, 227 £.; depreciation, 1 £.; reserve fund, 23 £.	75	Quarterly, by members.	85	743	626
10,301	-	-	-	460	28,240	31,607	3,725	Interest, 460 £.; dividends, 2,862 £.; education fund, 73 £.; depreciation, 239 £.; reserve fund, 91 £.	1,120	Quarterly, by members.	4,796	11,502	13
6,818	-	-	-	284	12,578	13,547	1,195	Interest, 284 £.; dividend, 795 £.; depreciation, 92 £.; education fund, 10 £.; reserve fund, 12 £.	1,353	Quarterly, by members.	839	7,106	136
371	200	-	-	25	1,488	1,851	67	Interest, 28 £.; dividends, 38 £.	82	Quarterly, by non-members.	25	584	-
3,773	1,857	-	47	207	15,310	17,231	2,200	Interest of shares, 125 £.; dividends, 1,914 £.; depreciation, 110 £.; reserve fund, 50 £.	190	Quarterly, by members.	1,145	6,580	5,817
1,388	255	-	20	69	3,690	3,685	282	Interest, 54 £.; dividends, 205 £.; depreciation, 10 £.; reserve fund, 12 £.	208	Quarterly, by members.	170	1,774	95
11,361	576	268	96	506	32,640	38,505	3,576	Interest, 506 £.; dividend, 2,471 £.; non-members' dividend, 218 £.; depreciation of fixed stock, 199 £.; reserve fund, 130 £.; charities, 10 £.; education, 40 £.	2,098	Weekly, by members.	4,145	15,412	2,248
260	1,159	905	116	39	5,594	5,810	536	Interest, 39 £.; dividends, 429 £.; depreciation, 21 £.; reserve fund, 45 £.	218	Quarterly, by members.	178	1,633	21

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ENGLAND—continued.												
LANCASTER—cont ^d .									£.	£.	£.	£.
Industrial Co-operative	1861	Hillgate - street, Hurst Brook.	Grocers and pro- vision dealers.	No - -	No -	130	76	7	523	1	213	47
Industrial Co-operative	1861	Society's stores, Knuzden Brook.	Provisions, gen- eral dealers, and drapery.	Yes - -	In some cases.	86	19	8	887	1	339	95
Lancaster and Skerton Equitable, Indus- trial Co-operative.	1860	18, New - street, Lancaster.	General deal- ers, grocers, &c.	No - -	No -	919	141	62	8,250	1	2,347	1,249
Industrial, Equitable Pioneer.	1860	Lanebottom -	General gro- cers.	Taken and given.	No -	91	25	9	-	1	573	360
Friendly Co-operative	1858	Ellesmere-street, Leigh.	Corn millers and general dealers.	No - -	No -	2,028	401	185	54,642	1	10,423	6,711
Industrial - - -	-	Levenshulme -	- No Return.	-	-	-	-	-	-	-	-	-
Co-operative - -	1851	Littleborough, near Manchester.	Butchering, clogging, dra- pery, and gro- ceries.	No - -	No -	548	117	69	23,234	5	1,258	1,970
Co-operative and In- dustrial.	1865	High-street, Little Lever.	Grocery, provi- sions, and dra- pery.	No - -	No -	141	158	17	709	1	473	44
Equitable - - -	-	53, Renshaw-street, Liverpool.	- No Return—Dissolved.	-	-	-	-	-	-	-	-	-
Industrial - - -	-	35, Latimer-street, Liverpool.	- No Return.	-	-	-	-	-	-	-	-	-
Co-operative - -	-	15, Camden-street, Liverpool.	- No Return.	-	-	-	-	-	-	-	-	-
Social Regenerator and Co-operative.	1860	1, Moorgate Fold, Livesey.	Grocery and drapery.	Given, not taken.	3 rds -	149	69	6	1,299	1	439	93
Industrial - - -	1861	Union-row, Love Clough.	Grocery and drapery.	A little -	No -	102	16	14	979	5	237	93
Industrial and Provi- dent.	1862	Lowick Green -	Butchering, gro- cery, and dra- pery.	Part - -	No -	34	1	14	490	1	41	146
Industrial and Co-ope- rative.	1859	Low Moor -	Grocers and drapers.	Yes - -	No -	94	41	2	530	1	152	25
Manchester Industrial	-	25, Coverdale - street, Man- chester.	- No Return.	-	-	-	-	-	-	-	-	-
Manchester and Sal- ford Carters and Porters.	-	16, Heaton-street, Manchester.	- No Return.	-	-	-	-	-	-	-	-	-
North of England Co- operative, Wholesale, Industrial, and Pro- vident.	1863	53, Dantzic-street, Manchester.	Grocery and provisions.	No - -	No -	31,030	6,025	-	6,898	5 s.	1,511	-
Working Tailors' In- dustrial.	-	83, Bridge-street, Manchester.	- No Return.	-	-	-	-	-	-	-	-	-
Working Hatters' In- dustrial Association.	-	83, Bridge-street, Manchester.	- No Return.	-	-	-	-	-	-	-	-	-
Beehive Equitable, Co- operative, and In- dustrial.	-	52, Butler-street, Manchester.	- No Return.	-	-	-	-	-	-	-	-	-
Co-operative Wire Ma- nufacturing.	-	49, Russell-street, Manchester.	- No Return.	-	-	-	-	-	-	-	-	-
Manchester and Sal- ford Equitable Co- operative.	1859	Downing - street, Manchester.	General dealers	No - -	No -	2,585	485	147	40,654	1	10,142	6,292
Co-operative - - -	1860	Albert - street, Marsden.	Grocers and drapers.	No - -	No -	286	69	12	-	2	425	305
Middleton and Tonge Industrial.	1850	Long-street, Mid- dleton.	Grocery, pro- visions, but- chery, &c.	No - -	No -	581	119	58	16,067	1	2,265	2,082

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Salaries, Rent, Rates, Taxes, and all other Details of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
299	-	-	-	10	2,442	2,504	100	Interest of shares, 10 £.; dividends, 97 £.; reserve fund, 2 £.; depreciation fund, 1 £.	63	Quarterly, by members.	128	285	-
532	-	41	115	24	2,534	2,744	284	Interest, 20 £.; dividend on purchases, 86 £.	81	Quarterly, by a non-member.	103	632	-
5,709	-	-	-	240	17,263	19,504	1,995	Interest, 240 £.; dividend, 1,650 £.; education, 49 £.; reserve fund; 28 £. gift to the Albert Asylum, 26 £.	887	Quarterly, by members.	1,579	6,354	-
974	-	-	-	43	3,034	3,594	357	Interest, 43 £.; dividends, 308 £.; depreciation, 5 £.	124	Quarterly, by members.	690	1,182	104
27,346	-	-	-	1,185	38,461	43,403	4,143	Interest on shares, 1,185 £.; dividends on purchases, 2,604 £.; reduction of fixed stock, 240 £.; insurance fund, 60 £.; educational fund, 36 £.; balance, 17 £.	2,502	Weekly and quarterly, by members.	4,321	27,847	27,368
7,151	3,712	1,659	551	475	19,044	21,032	2,353	Share interest, 319 £.; loan interest, 156 £.; dividends, 1,701 £.; non-members' dividends, 77 £.; education fund, 19 £.; depreciation, 52 £.; reserve fund, 27 £.	559	Quarterly, by members.	200	11,670	-
664	-	-	-	16	3,193	3,227	287	Interest on capital, 16 £.; dividend to members and non-members, 225 £.; depreciation of fixed stock, 25 £.; reserve fund, 11 £.; education, 6 £.; balance, 1 £.	190	Quarterly, by members.	64	686	684
901	150	-	182	47	4,737	5,118	517	Interest on shares, 36 £.; dividends on purchases, 397 £.; depreciation fund, 12 £.	174	Quarterly, by public accountants.	48	1,210	77
599	-	-	-	25	4,090	4,340	375	- - - -	126	Quarterly, by members.	47	751	76
179	-	-	-	10	991	1,175	31	Dividend, 25 £.; depreciation, 1 £.; reserve fund, 4 £.	57	Quarterly, by members.	40	231	26
265	66	-	11	12	2,625	2,878	248	£. 179 - - - -	110	Monthly, by members.	135	44	14
6,898	3,785	810	270	459	174,800	175,044	2,806	Interest, 459 £.; dividends, 2,075 £.; depreciation, 111 £.; reserve, 160 £.	1,066	Weekly, by members.	2,862	12,851	332
17,077	287	175	174	727	48,182	55,197	3,844	Dividend on purchases, 2,941 £.; bonus to non-members, 376 £.; educational fund, 95 £.; depreciation of fixed stock, &c., 354 £.; reserve fund, 50 £.; charities, 27 £.	4,422	Quarterly, by members.	4,969	19,022	380
2,467	-	-	80	121	7,424	7,961	406	Interest on shares, 117 £.; dividends on purchases, 406 £.	159	Quarterly, by members.	233	2,656	38
4,782	569	70	57	262	13,464	15,859	1,552	Dividend to members, 1,147 £.; interest on shares, 262 £.; bonus to non-members, 37 £.; depreciation of fixed stock, 76 £.; balance, 28 £.	940	Weekly, by members.	456	6,399	691

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ENGLAND—continued.												
LANCASTER—cont^d.												
Volunteer and Indus- trial.	1861	Millgate, near Rochdale.	Grocery and drapery.	No - -	No - -	124	26	12	£. 2,274	£. 1	£. 874	£. 433
Equitable Pioneers -	1850	Stonepitfield, Milnrow.	Grocery, dra- perry, and butchering.	No - -	No - -	757	134	48	-	1	3,456	1,622
Co-operative - -	1856	Moorside - -	Grocery and drapery.	Yes - -	No - -	95	11	9	1,296	5	13	22
Industrial Co-operative	1856	Arundel-street, Mossley.	Grocers, but- chers, drapers, shoemakers, &c.	No - -	No - -	1,097	208	86	-	1	3,347	1,172
Self-Help Industrial -	-	Moston - -	- No Return.									
Provident - - -	-	Newton, near Warrington.	- No Return—Dissolved.									
Industrial - - -	-	Godwick-road, Oldham.	- No Return—Dissolved.									
Industrial Co-operative	1850	Greenacres-hill, Oldham.	Grocery, pro- visions, but- chering, &c.	No - -	No - -	1,406	297	31	78,682	1	19,016	12,310
Shuttle Making - -	-	Rhodes Banks Works, Old- ham.	- No Return.									
Industrial Co-operative	1850	King-street, Old- ham.	Grocery, but- chering, tailor- ing, clogging, and drapery.	No - -	No - -	2,260	452	178	62,707	1	13,892	6,077
Industrial - - -	-	Ashton - road, Openshaw.	- No Return.									
Co-operative - -	1860	10, Broughton- road, Pendleton.	Grocery and provisions.	No - -	No - -	153	67	4	727	1	184	46
London Road Family Co-operative and Indus- trial.	-	25, London-road, Preston.	- No Return.									
Industrial - - -	-	161, Lancaster- road, Preston.	- No Return.									
Co-operative and Indus- trial.	1861	Warwick - street, Bury New Road, Prestwich.	Grocery, dra- perry, and hardware.	No - -	No - -	502	149	79	4,591	1	1,629	636
Equitable - - -	-	Primet Bridge -	- No Return.									
Radcliffe and Pilkington Co-operative.	1860	Blackburn-street, Radcliffe.	Grocers, dra- pers, cloggers, and shoe- makers.	No - -	No - -	605	208	56	-	2	1,294	879
Industrial - - -	1859	Bolton - street, Ramsbottom.	Grocery and drapery, &c.	No - -	No - -	979	238	41	-	1	2,804	2,557
Industrial Co-operative	1850	Lord-street, Raw- tenstall.	Grocers, dra- pers, cloggers, and shoe- makers.	No - -	No - -	739	184	58	-	5	2,179	820
Industrial - - -	1851	Cawl - terrace, Rawtenstall.	Grocers and drapers.	No - -	No - -	524	57	21	-	5	2,041	729

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
704	112	88	21	12	4,326	4,680	735	Interest on shares, 12 £.; reserve fund, 27 £.; dividend, &c., 695 £.	90	No - -	72	25	51
11,100	-	-	-	484	23,205	26,042	3,430	Interest on shares, 484 £.; dividends on purchases, 2,810 £.; education fund, 10 £.; depreciation fund, 66 £.; reserve fund, 27 £.; miscellaneous, 31 £.	721	Quarterly, by members.	1,988	12,203	11,290
685	71	-	40	37	2,661	2,991	293	Interest, 37 £.; dividend, 224 £.; depreciation, 31 £.	92	Half-yearly, by members.	91	1,044	149
9,260	856	139	52	453	33,910	37,151	3,541	Interest, 457 £.; dividends, 2,852 £.; depreciation, 132 £.; reserve fund, 71 £.; education fund, 27 £.	299	Weekly, by members.	1,558	11,531	10,615
22,273	331	-	32	912	68,904	78,671	9,272	Members' dividend, 8,549 £.; non-members' dividend, 468 £.; depreciation, 179 £.; education, 33 £.; reserve fund, 98 £.; infirmary, 5 £.; Mount Sorrel Co-operative, 2 £.; balance, 65 £.	2,388	Weekly, by members.	4,693	26,464	23,761
30,466	419	659	3,313	1,484	78,665	87,614	11,376	Interest to members, 1,332 £.; interest on loans, 102 £.; interest on penny bank, 50 £.; dividend to members, 7,973 £.; dividend to non-members, 749 £.; educational fund, 217 £.; depreciation of fixed stock, 788 £.; redemption fund, 145 £.	2,759	Quarterly, by members.	2,416	36,279	78
590	-	-	24	21	3,843	3,982	203	Interest on shares, 21 £.; dividend to members, 123 £.; dividend to non-members, 14 £.; reserved fund, 44 £.	132	Quarterly, by non-members.	111	477	-
3,132	345	187	51	135	8,419	9,368	1,273	Interest, 135 £.; dividend, 896 £.; depreciation, 129 £.; reserve fund, 27 £.; educational fund, 24 £.; balance, 60 £.	1,062	Quarterly, by a member and a non-member.	215	4,617	631
4,074	-	-	-	147	11,775	12,896	1,389	Interest on shares, 147 £.; dividend, 1,106 £.; depreciation, 58 £.	553	Quarterly, by non-members.	1,425	715	451
7,656	800	-	-	359	21,169	23,885	3,477	Members' interest, 315 £.; interest of loan, 44 £.; dividend to members, 2,890 £.; educational, 77 £.; non-members, &c., 8 £.; depreciation, 90 £.; reserve fund, 15 £.	688	Quarterly, by members.	1,204	9,687	122
4,688	1,778	158	191	289	18,110	21,579	3,051	Depreciation, 40 £.; interest on shares and loans, 289 £.; dividend on purchases, 2,602 £.; library and news room, 53 £.; reserve fund, 49 £.; undivided, 16 £.	868	Weekly, by members.	2,350	7,620	6,533
4,000	135	65	45	171	13,924	15,514	2,054	Dividends, 1,990 £.; depreciation, fixtures and stock, 44 £.; undivided, 29 £.	383	Monthly, by members.	906	4,487	3,512

GENERAL STATEMENTS OF THE FUNDS AND EFFECTS OF

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INDUSTRIAL AND PROVIDENT SOCIETIES, FOR THE YEAR 1866.

27

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
144	-	-	-	-	623	698	106	Interest, 6 l.; dividend, 75 l.	23	Quarterly, by members.	83	208	208
2,489	-	-	125	114	8,073	8,818	1,044	Interest on capital, 114 l.; dividends on purchases, 868 l.; balance, 7 l.; depreciation, 53 l.	505	Quarterly, by members.	909	2,872	2,601
505	20	20	35	20	2,902	3,012	112	Interest on shares 5 per cent.; depreciation fund, 5 l.	120	Quarterly, by members.	46	544	509
97,489	418	76	-	3,823	220,238	249,122	31,931	Interest, 3,823 l.; dividend on purchases, 25,829 l.; education, 681 l.; reserve fund, 252 l.; depreciation of fixed stock, 1,197 l.; charities, 165 l.	7,795	Quarterly, by members.	25,034	99,989	81
59,572	5,600	-	1,002	2,992	202,045	224,375	18,163	Interest on shares, 2,992 l.; dividends on purchases, 12,234 l.; depreciation fund, 1,256 l.; reserve fund, 1,650 l.; interest, 4 l.; charities, 25 l.	4,900	Weekly, by members.	19,986	71,818	325
92,388	20,048	4,999	2,646	-	108,153	141,845	4,624	Dividend on shares after providing for loan, interest, &c.	30,785	Generally, by members.	7,986	118,203	438
4,005	-	-	-	152	5,599	5,957	699	Interest on shares, 152 l.; dividend on purchases, 438 l.; depreciation of fixed stock, 22 l.	579	Quarterly, by members.	312	3,414	-
344	5	5	-	13	2,480	2,796	-	Interest, 13 l.; members' dividend, 67 l.; non-members' dividend, 23 l.; fixed stock, 11 l.; reserve fund, 29 l.; balance, 10 l.	136	Quarterly, by members.	47	463	79
737	-	-	-	31	2,524	2,767	230	Interest, 31 l.; dividends, 172 l.; depreciation of buildings, &c., 25 l.; presented to the committee, 2 l.	104	Quarterly, by members.	96	959	157
199	56	-	2	11	1,334	1,459	106	Interest, 11 l.; dividend on purchases, 95 l.	66	Quarterly, by members.	41	281	40
4,330	-	-	-	153	16,995	18,380	1,994	Interest on shares, 153 l.; dividends, 1,749 l.; education, 29 l.; depreciation, 61 l.	610	Quarterly, by members.	1,126	5,188	-
946	-	-	-	35	4,855	5,448	840	Interest on shares, 35 l.; dividend on purchases, 788 l.; reserve fund, 16 l.	190	Quarterly, by members.	322	1,356	1,113
1,036	-	-	-	-	4,462	5,081	133	Interest, 46 l.; dividends, 62 l.	545	Half-yearly, by members.	-	1,176	294
2,458	773	309	121	106	9,141	10,188	1,074	Interest on share capital, 101 l.; dividend on purchases, 896 l.; reduction of fixed stock, 28 l.; redemption fund, 14 l.; interest added to loans, 33 l.; 5 l. given out of the redemption fund towards erecting a new chapel.	495	Quarterly, by members.	277	3,599	339
781	-	-	-	28	3,921	4,300	471	Interest on shares, 28 l.; dividend on purchases, 291 l.	107	Quarterly, by a member and an accountant.	179	721	3
339	52	61	72	42	5,272	5,760	165	Interest, 42 l.; purchases, 115 l.; depreciation, 6 l.	290	Quarterly, by members.	27	961	867
398	-	-	-	169	4,043	4,665	228	Paid on purchases, 76 l.; interest, 147 l.; depreciation fund, 4 l.	207	Audited by a member and non-member.	77	756	590
3,043	-	8	455	122	16,407	18,551	2,052	Interest on share money, 131 l.; dividends on purchases, 1,870 l.; reading-room, 4 l.; depreciation, 52 l.	450	Half-yearly, by members.	906	3,347	188

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1866.	7. Number of Members Admitted during the Year ending 31st Dec. 1866.	8. Number of Members With- drawn during the Year ending 31st Dec. 1866.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1866.	10. Amount of each Share.	11. Amount received on Shares during the Year 1866.	12. Amount withdrawn by Members during the Year 1866.
ENGLAND—continued.												
LANCASTER—cont ^d .												
Industrial Co-operative	1860	Tunstead - -	Grocery and drapery.	Yes - -	Yes -	350	68	24	£. 2,044	£. 3	£. 237	£. 192
Co-operative - -	-	Shuttle - street, Tyldesley.	- No Return—Dissolved.									
Co-operative - -	1861	Market - street, Ulverston.	Grocers, shoe- makers, and drapers.	Yes - -	No -	138	31	14	1,584	1	309	152
Co-operative - -	1849	Hollins, Walsden	Grocers and provision deal- ers.	No - -	No -	245	22	13	-	2	512	105
Westleigh Mill Co- operative.	1862	Warburton-hill -	Grocery and	No - -	No -	22	6	7	-	-	8	15
Industrial - - -	1860	Wardle - -	provisions, Grocers and drapers.	Yes - -	No -	103	10	19	3,564	2	250	201
Equitable Industrial Co-operative.	1860	33, Sankey-street, Warrington.	General deal- ers.	No - -	No -	205	64	17	2,373	1	506	196
Co-operative - -	1860	Waterfoot - -	Drapers and grocers.	No - -	No -	537	126	34	5,003	5	909	975
Industrial - - -	-	Waterloo - -	- No Return.									
Friendly - - -	-	101, Millgate, Wigan.	- No Return—Dissolved.									
Provident - - -	-	Winton - -	- No Return.									
Industrial Co-operative	-	6, Vauxhall - street, Witton.	Grocery and drapery.	Given, not taken.	Yes -	68	17	4	300	1	58	11
Industrial Provident -	1865	Woolfold, near Bury.	Grocery -	No - -	No -	138	37	18	573	4	244	246
Co-operative - -	1863	Wray - -	Grocery -	No - -	No -	20	2	10	187	1	43	70
LEICESTER :												
Co-operative - -	-	Clipstone - -	- No Return.									
Industrial and Provid- ent.	1865	Fleckney - -	Grocers and general deal- ers.	No - -	-	64	20	3	99	1	37	13
Industrial Co-operative	1861	Castle - street, Hinckley.	Grocery and provisions.	No - -	No -	144	11	14	879	1	121	159
Industrial and Provid- ent.	1864	Husbands Bos- worth.	Drapers, gro- cers, provi- sions, and ge- neral dealers.	Yes - -	No -	32	2	2	181	1	15	22
Mutual - - -	-	Erskine - street, Leicester.	- No Return.									
Industrial Provident -	1860	15, Belgrave-gate, Leicester.	Grocery and drapery.	Yes - -	No -	337	132	31	1,682	1	313	314
Working Men's Indus- trial Trading.	1865	Pinfold - gate, Loughborough.	Flour, &c. -	No - -	No -	11	6	8	50	1	31	5
Industrial Co-operative	1859	Woodgate, Lough- borough.	Grocery and drapery.	No - -	No -	304	145	33	1,609	1	898	420
Industrial Co-operative	1862	High-street, Mar- ket Harborough.	Grocery, bread, and flour.	No - -	No -	196	19	26	346	1	68	74
Industrial - - -	1862	Mountsorrell -	Grocery and provisions.	Yes - -	No -	103	2	53	-	1	5	144
Co-operative Provident	1862	High - street, Quorndon.	Grocery, hos- iery, small- ware, boots and shoes, &c.	No - -	No -	48	4	6	212	1	41	22
Co-operative Provident and Industrial.	1865	Field - street, Sheepsbed.	General gro- cers.	Taken, not given.	No -	27	12	5	42	1	33	2

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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,525	-	-	-	67	11,977	14,290	2,205	Interest, 67 £.; dividend, 2,033 £.; depreciation, 11 £.; reserve, 13 £.	234	Monthly, by a member.	371	2,660	2,060
759	-	-	-	24	2,922	3,133	164	Interest, 25 £.; non-members' dividend, 2 £.; profits for reduction of fixed stock, 2 £.; members' dividend, 126 £.; reserve fund, 1 £.; depreciation, 6 £.	215	Quarterly, by members.	41	983	188
1,334	1,094	1	271	110	7,250	8,075	794	Interest on shares and loans, 110 £.; dividend on purchases, 786 £.; depreciation, 30 £.	1,078	Quarterly, by members.	118	2,786	45
32	-	-	-	-	610	674	59	Interest 5 per cent., 1 £.; dividend on purchases, 31 £.	31	Quarterly	9	45	-
1,252	-	-	-	-	3,963	4,426	459	Interest, 61 £.; dividends, 398 £.; reserve fund, 44 £.; depreciation, 1 £.	77	Quarterly, by members.	649	1,497	49
1,058	-	-	-	37	4,556	4,872	600	Interest, 37 £.; dividend on purchases, 211 £.; depreciation, 25 £.; reserve, 12 £.	312	Quarterly, by a member and an accountant.	129	1,183	1,059
2,953	3,343	3,148	231	-	12,449	14,468	1,770	Interest on share and loan dividends, 1,200 £.	259	Weekly, by two members.	1,140	7,222	2,072
204	182	100	20	14	1,888	1,956	109	Interest, 14 £.; dividends, 75 £.; educational fund, 2 £.; reserve fund, 6 £.	103	Quarterly, by members.	21	605	2
662	-	-	-	-	3,413	3,595	375	Interest, 21 £.; dividends, 329 £.; depreciation, 8 £.; reserve fund, 16 £.	153	Quarterly, by clerks.	112	815	698
102	-	-	-	5	773	847	65	Five per cent. on shares; dividends divided on purchases.	57	Quarterly, by members.	11	114	-
84	-	-	-	3	842	914	86	Interest on shares, 3 £.; dividends on purchases, 25 £.; depreciations, 1 £.; reserve fund, 1 £.	52	Quarterly, by members.	15	117	31
608	100	-	-	29	2,350	2,467	149	Interest on shares, 24 £.; dividends on purchases, 122 £.; depreciation on stock, 1 £.; depreciation on building, 10 £.	87	Half-yearly, by members.	105	793	12
135	-	-	-	6	914	1,005	68	Interest on shares, 6 £.; dividends on purchases, 54 £.; depreciation, 6 £.; balance, 1 £.	42	Quarterly, by a non-member and a member.	7	164	7
911	-	-	-	-	5,174	5,607	347	Depreciation, 10 £.; interest on shares, 42 £.; dividends on purchases, 294 £.	295	Quarterly, by a member and a non-member.	-	1,168	-
39	-	-	-	-	356	358	37	Dividend on purchases, 5 £.; depreciation fund, 3 £.	31	Quarterly, by members.	-	39	3
1,357	-	-	-	48	4,203	3,556	358	Interest on shares, 48 £.; dividend, 253 £.; reserve fund, 16 £.; redemption fund, 32 £.; educational fund, 7 £.	289	Quarterly, by members.	108	1,416	1,481
147	-	-	-	5	2,818	3,176	246	Interest, 5 £.; dividends, 233 £.; reserve fund, 8 £.; depreciation, 10 per cent.	134	Quarterly, by members.	49	159	-
547	26	30	4	-	1,386	1,560	-	-	100	Quarterly, by non-members.	-	724	213
172	-	-	-	7	849	904	90	Interest, 7 £.; dividends, 34 £.	48	Half-yearly, by members.	25	175	-
40	-	-	-	-	267	289	10	Dividends on purchases, 6 £.; reserve fund, 2 £.	31	Quarterly, by members.	2	65	24

INDUSTRIAL AND PROVIDENT SOCIETIES, FOR THE YEAR 1866.

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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
107	-	-	-	5	1,047	1,094	39	Interest on share capital, 5 £.; dividend on purchases, 29 £.; depreciation fund, 3 £.; Five per cent. on paid-up capital.	76	Quarterly, by members.	7	185	56
-	33	-	8	2	960	919	-		93	Quarterly, by members.	-	46	-
1,027	-	-	-	35	4,535	4,735	323	Interest, 35 £.; dividends, 263 £.; depreciation fund, 15 £.; reserve fund, 8 £.	310	Quarterly, by members.	135	1,152	1,035
72	-	-	-	-	1,788	2,004	105	Interest on capital, &c., 189 £.	83	Quarterly, by members.	42	163	-
53	-	-	-	1	561	637	46	Interest on shares, 1 £.; dividends on purchases, 41 £.	33	Quarterly, by members.	29	4	-
229	-	-	-	8	3,650	4,128	368	Interest on shares, 8 £.; dividends on purchases, 353 £.; reserve fund, 11 £.	202	Half-yearly, by members.	32	321	-
150	-	-	-	6	1,820	2,042	222	Interest, 6 £.; dividends, 60 £.; depreciation of fixed stock, 4 £.	150	Quarterly, by members.	5	190	-
344	43	43	25	-	-	308	-	- - - - -	568	Half-yearly, by members.	16	275	35
576	-	-	-	-	2,346	2,464	479	Dividends, 205 £.; discount on purchases, 44 £.; reserve fund, 25 £.	164	Half-yearly, by members.	172	618	-
23	-	-	-	-	660	720	17	Dividend on purchases, 16 £.	37	Quarterly, by members.	6	27	-

GENERAL STATEMENTS OF THE FUNDS AND EFFECTS OF

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13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	
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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.	
247	152	150	74	30	84	773	132	Share capital, 10%.	- -	1,030	By a member and non-member.	1	679	546
287	-	-	-	6	3,747	3,994	260	Interest on shares, 6%.; dividends on purchases, 233%.; educational fund, 2%.; fixed stock depreciation, 11%.; reserve fund, 5%.	211	Quarterly, by members.	57	312	-	
332	71	106	36	19	1,851	2,047	279	Interest, 19%.; dividend, 12%.; depreciation, 4%.	257	Quarterly, by members.	12	576	560	
50	-	-	-	-	257	257	39	Preliminary and managing expenses, and members' purchases, 3%.	37	Quarterly, by members.	-	53	3	

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1866.	7. Number of Members Admitted during the Year ending 31st Dec. 1866.	8. Number of Members With- drawn during the Year ending 31st Dec. 1866.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1866.	10. Amount of each Share.	11. Amount received on Shares during the Year 1866.	12. Amount Withdrawn by Members during the Year 1866.
ENGLAND—continued.												
MIDDLESEX—contd.												
East London Co-operative Industrial and Provident.	1860	2, Ocean-street, Stepney.	Grocery, drapery, coals, brushes, &c.	No - -	No -	127	27	47	£. 1,234	£. 1	£. 152	£. 177
North London Industrial.	-	2, Church-road, Stoke Newington.	- No Return.									
Twickenham Co-operative.	-	2, Thames-street, Twickenham.	- No Return—Dissolved.									
Twickenham Perseverance.	1861	8, Epworth-terrace, Twickenham-green.	General dealers	Given, not taken.	No -	57	1	20	£. 517	£. 1	£. 28	£. 73
Workman's Co-operative.	-	East-lane, Wembley.	- No Return.									
Westminster and Lambeth Co-operative.	-	189, Regent-street, Westminster.	- No Return.									
Tower Hamlets Industrial.	-	64, Charlotte-street, Whitechapel.	- No Return—Dissolved.									
Commercial Co-operative, and Industrial.	1861	32, Great Prescott-street, Whitechapel.	Provision dealers.	No - - -	-	104	13	27	-	£. 1	£. 10	£. 103
Horse-collar makers -	1865	Bald-faced Stag, Worship-square.	Not commenced for want of capital.	- - -	-	50	9	9	-	£. 5	£. 37	£. 3
MONMOUTH:												
Aberaman Industrial -	-	Aberaman -	- No Return.									
Abertillery Industrial	-	Castle Inn, Abertillery.	- No Return.									
Blaenavon Industrial -	-	Broad-street, Blaenavon.	- No Return.									
Equitable Co-operative and Industrial.	1861	1, Broad-street -	Grocery and drapery.	Yes - -	Yes -	260	78	40	£. 2,574	£. 1	£. 1,356	£. 1,714
Working Men's Co-operative Industrial.	1861	5, Llanarth-street, Newport.	Groceries, provisions, and drapery.	No - -	No -	183	51	20	-	£. 1	£. 550	£. 133
Industrial - - -	-	Church-street, Risca.	- No Return.									
NORFOLK:												
Co-operative Industrial	1856	Swan-yard, St. Martin's - at Oak, Norwich.	Grocery and drapery.	No - -	No -	852	130	73	£. 3,234	£. 1	£. 133	£. 591
Bricklayers' Co-operative.	-	Norwich Arms-yard, Ber-street, Norwich.	- No Return.									
Carpenters' Industrial	-	Wild Man Inn, Bedford-street, Norwich.	- No Return.									
Norwich Shoemakers -	-	Brown's - yard, St. Gregory's, Norwich.	- No Return.									
Industrial Hand Loom Weavers' Co-operative.	1864	1, Newbegin's-yard, St. Mary's Plain, Norwich.	Silk, worsted, and mixed goods.	Yes - -	A few cases.	122	-	95	£. 162	£. 1	£. 5	£. 39
Co-operative - - -	1860	17, Gaol-street, Yarmouth.	Grocery, drapery, &c.	No - -	No -	150	32	4	£. 551	£. 1	£. 25	£. 78
NORTHAMPTON:												
Industrial and Provident.	1863	National School-room, Bozeat.	Grocers and general dealers.	No - -	No -	110	17	23	£. 205	£. 1	£. 126	£. 88

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
341	-	-	-	13	1,658	1,876	87	Dividend to members, 79 £.; dividend to non-members, 4 £.; educational fund, 2 £.; reserve fund, 1 £.	115	Quarterly, by members.	57	413	413
144	-	-	-	6	1,203	1,334	136	Interest on shares, 6 £.; dividends, 26 £.; expenses, 93 £.	93	Quarterly, by members.	6	155	6
181	-	-	-	-	1,407	1,724	76	Interest, 7 £.; dividend, 73 £.	134	Quarterly, by members.	39	192	-
37	-	-	-	-	-	-	-	- - - - -	8	Quarterly, by members.	34	-	-
859	-	-	-	49	11,028	12,587	1,508	Dividends, 920 £.; interest, 49 £.; reserve fund, 42 £.; depreciation, 35 £.	461	Weekly, by members.	153	1,657	436
1,021	105	-	-	44	3,169	3,654	417	Interest on shares, 38 £.; dividends on purchases, 194 £.; depreciation fund, 39 £.; reserve fund, 8 £.	988	Quarterly, by members.	55	1,286	74
2,059	775	154	250	56	10,984	12,127	488	Interest on member' shares, 97 £.; interest on loans, 19 £.; dividends on purchases, 297 £.; depreciation of fixed stock, 41 £.; guarantee fund, 29 £.	747	Half-yearly, by members.	17	3,288	52
100	200	-	-	-	130	266	-	- - - - -	96	Half-yearly, by members.	48	394	14
175	-	-	-	-	2,082	2,217	89	Interest on shares, 8 £.; dividends on purchases, 79 £.; reserve fund, 1 £.	85	Half-yearly, by members.	68	180	-
205	-	6	-	7	2,208	2,580	371	Dividends to purchasers, 171 £.; dividends to non-members, 2 £.; interest, 7 £.; general infirmary, 2 £.	188	Yearly, by a member and non-member.	31	205	205

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ENGLAND—continued. NORTHAMPTON—cont ^d .												
Industrial District -	1859	Brafield-on-the-Green.	Grocery, provisions, drapery, butchery, &c.	No - -	-	213	30	26	£. 2,479	£. 1	£. 175	£. 489
Industrial and Provident.	1862	Brington - -	Grocery, drapery, and butchery.	No - -	No -	114	26	26	590	1	62	182
Industrial Provident -	1862	Bugbrook - -	Grocery, hosiery, and provisions.	Given, not taken.	Yes -	32	2	3	-	1	-	-
Co-operative Industrial	1859	11, Sheaf-street, Daventry.	Butchery and provision dealing.	Taken, not given.	No -	285	65	31	18,140	1	513	313
Industrial and Provident.	1864	High-street, Desborough.	General dealers	No - -	No -	69	19	6	295	1	126	93
Provident Co-operative and Industrial.	1860	Earl's Barton -	Grocers, drapers, and grindery.	No - -	-	105	1	35	416	1	38	151
Industrial and Provident.	-	Ecton - -	- No Return.	-	-	-	-	-	-	-	-	-
Industrial and Co-operative.	1863	Floore - -	Grocery and butchery.	A little -	No -	36	5	16	104	1	9	11
Industrial and Provident.	-	National school, Grendon.	- No Return—Dissolved.	-	-	-	-	-	-	-	-	-
Industrial - -	1863	Guildenborough -	General dealers	No - -	No -	46	2	3	195	1	67	64
Progressionists Industrial.	1860	Hackleton -	Grocers and provision dealers.	No - -	No -	77	14	7	-	1	159	117
Friend-in-Need Industrial.	-	East Haddon -	- No Return.	-	-	-	-	-	-	-	-	-
Self Assistance Industrial and Provident.	-	West Haddon -	- No Return.	-	-	-	-	-	-	-	-	-
Industrial and Provident.	1863	Harpole - -	Grocery and butchery.	Taken, not given.	No -	98	18	-	493	1	22	18
Free Industrial - -	-	Irchester - -	- No Return—Dissolved.	-	-	-	-	-	-	-	-	-
Industrial and Provident Co-operative.	1864	Irchester - -	Grocery and butchery.	Taken, not given.	No -	25	2	1	206	1	96	5
Poor Man's Friend Co-operative.	-	Kingthorpe -	- No Return.	-	-	-	-	-	-	-	-	-
Self Assistance Industrial.	1858	Church-lane, Long Buckby.	Grocers, butchers, bakers, and coal merchants.	No - -	No -	281	15	34	5,725	1	973	837
Industrial - - -	1861	Moulton - -	Grocers and butchers.	No - -	No -	159	19	7	1,255	1	544	405
Industrial - - -	-	Naseby - -	- No Return.	-	-	-	-	-	-	-	-	-
Industrial - - -	1863	Nether Heyford	Grocers - -	A little -	No -	17	-	-	-	1	-	-
Mutual Shoe Manufacturing.	-	2, Victoria-street, Northampton.	- No Return.	-	-	-	-	-	-	-	-	-
Progressionists Industrial.	1858	59, Grafton-street, Northampton.	Grocers, provision dealers, &c.	No - -	No -	1,535	583	312	-	1	3,554	2,338

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,346	-	-	50	66	4,785	5,392	383	Interest on shares at 5 per cent. per annum, payable quarterly; remainder to members in proportion to their purchases, and also to non-members; and 2½ per cent. on net profits for reserve fund.	168	Quarterly, by members.	50	1,461	1,461
334	-	-	-	15	2,358	2,607	203	Interest, 15 £; dividends, 182 £; depreciation, 6 £.	139	Quarterly, by a member and non-member.	47	390	334
51	-	-	-	2	812	901	89	Dividends on purchases, 38 £.	48	Quarterly, by members.	-	-	-
715	19	5	-	28	4,583	5,290	430	Interest of shares and loans, 28 £; dividends on purchases, 375 £; redemption of fixed stock, 13 £; reserve fund, 13 £.	353	Quarterly, by members.	353	1,313	394
130	-	-	-	5	1,000	1,099	83	Dividend on members' purchases, 75 £; dividend on non-members' purchases, 5 £; depreciation, 3 £.	60	Quarterly, by members.	56	184	167
366	315	-	-	32	1,621	1,734	116	Dividends on members' purchases, 97 £; infirmary, 2 £; solicitors, 16 £.	59	Half-yearly, by members.	-	716	736
98	72	-	2	6	893	791	48	Interest on shares and loans, 7 £; dividend to members, 34 £; dividend to non-members, 2 £; depreciation, 2 £.	46	Quarterly, by non-members.	71	226	202
173	102	-	-	11	494	568	71	Interest, 7 £; dividends, 25 £; management, 16 £; licenses, 4 £.	24	Quarterly, by members.	18	314	-
198	-	-	-	8	1,485	1,741	154	Interest, 8 £; dividend, 130 £; depreciation, 3 £; reserve, 1 £.	106	Quarterly, by an accountant.	100	266	220
419	-	-	-	14	2,052	2,252	285	Five per cent. on paid-up capital; 2½ per cent. on fixed stock; and dividend on purchases.	78	Quarterly, by members.	46	497	114
136	366	41	-	22	2,132	2,380	145	Interest on shares, 5 £; non-members' dividends, 42 £; dividends on purchases, 56 £.	140	Quarterly, by a member and an accountant.	36	592	629
1,767	-	-	-	79	6,603	7,662	758	Interest on shares, 79 £; dividends on purchases by members and non-members, 573 £; depreciation fund, 63 £; reserve fund, 25 £; educational fund, 8 £; donations, 7 £.	372	Quarterly, by members.	349	2,038	2,038
621	-	-	-	27	3,693	4,148	331	Dividend, 294 £; interest, 27 £; reserve fund, 6 £; depreciation, 2 £.	204	Quarterly, by members.	84	715	621
17	-	-	-	-	628	658	52	Five per cent. on shares; dividend, 1 s. 6 d. in the £.	29	Quarterly, by schoolmaster.	-	101	101
5,201	4,494	2,047	1,681	439	33,159	36,958	3,718	Interest, 439 £; dividends on members' purchases, 2,689 £; dividend on non-members' purchases, 173 £; educational fund, 87 £; redemption fund, 213 £; charities, 36 £; reserve, 77 £.	2,663	Quarterly, by members.	359	10,837	86

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ENGLAND—continued.												
NORTHAMPTON—cont ^d												
Industrial and Pro- vident.	1863	2, Victoria-street, Northampton.	Manufacturing boots and shoes.	Yes - -	No -	110	18	23	£. 669	£. 2	£. 204	£. -
Industrial - - -	-	Pattishall - -	- No Return.	-	-	-	-	-	-	-	-	-
Industrial - - -	-	New England, Peterborough.	- No Return.	-	-	-	-	-	-	-	-	-
Self Assisting Co-ope- rative.	1864	Pitsford - -	General provi- sion dealers.	No - -	No -	52	20	10	£. 131	£. 1	£. 76	£. 24
Industrial and Provi- dent.	1860	Bridge - street, Rothwell.	Grocery and provisions.	Yes - -	No -	121	39	18	£. 807	£. 1	£. 221	£. 189
Industrial and Provi- dent.	1864	Baker's - lane, Spratton.	Provisions and beer.	No - -	No -	95	14	6	£. 121	£. 1	£. 46	£. 58
Industrial and Provi- dent.	1862	Walford - -	Grocery, pro- visions, cloth- ing, &c.	In special cases.	No -	72	14	6	£. 293	£. 1	£. 48	£. 33
Industrial - - -	-	Main street, Whit- ton.	- No Return.	-	-	-	-	-	-	-	-	-
Free Industrial - -	1858	Wollaston - -	Grocery, pro- visions, and drapery.	No - -	No -	28	9	3	£. 295	£. 1	£. 39	£. 55
Industrial - - -	-	National School, Yardley, Hast- ings.	- No Return.	-	-	-	-	-	-	-	-	-
NORTHUMBERLAND:												
Co-operative - -	1864	Bebside Colliery	Grocery, pro- visions, and drapery.	No - -	No -	183	77	15	£. 1,894	£. 1	£. 639	£. 335
Equitable Industrial Co-operative.	1861	Main street, Bed- lington.	Drapery, tailor- ing, shoemak- ing, butcher- ing, grocery, and provision.	No - -	No -	530	154	75	£. 5,510	£. 1	£. 870	£. 1,674
Industrial - - -	-	Scotland - gate, Chippington.	- No Return.	-	-	-	-	-	-	-	-	-
Central Industrial and Provident.	1864	3, Regent-terrace, Cowpen Quay.	Groceries, dra- peries, &c.	No - -	No -	218	93	27	£. 934	£. 1	£. 337	£. 279
District Industrial and Provident.	1861	Wellington-street, Cowpen Quay.	Grocery, dra- pery, and butchery.	Yes - -	No -	340	72	85	-	£. 1	£. 957	£. 1,128
District Industrial and Provident.	1861	Cramlington -	Drapery, tailor- ing, butcher- ing, grocery, and provision.	No - -	No -	469	177	141	£. 3,393	£. 1	£. 2,144	£. 1,605
Industrial and Provi- dent.	1863	Broadfield House, Fourstones.	Grocery and provision.	Taken, not given.	No -	57	2	4	£. 186	£. 1	£. 23	£. 11
Coanwood Industrial Co-operative.	1862	Herdley Bank, near Haltwhis- tle.	Butchers, dra- pers, grocers, and provi- sions.	No - -	No -	153	36	7	£. 1,634	£. 1	£. 545	£. 204
Backworth Co opera- tive.	1863	West Holywell -	Grocery, pro- vision, dra- pery, and butchery.	No - -	No -	227	-	34	£. 2,143	£. 1	£. 885	£. 423
District Industrial Pro- vident.	1863	Newbiggen by the Sea.	Groceries, dra- peries, and shoes.	No - -	No -	227	64	31	£. 2,311	£. 1	£. 648	£. 528
St. Anthony's District	-	St. Anthony's, Newcastle-on- Tyne.	- No Return.	-	-	-	-	-	-	-	-	-
Northern Industrial -	1859	7, Green - court, Newcastle-on- Tyne.	Grocery and provision.	Winding up	-	272	-	-	£. 279	£. 1	£. 44	£. -
Mechanics' Industrial	1859	56, Newgate-street, Newcastle-upon- Tyne.	Grocery, pro- vision, shoes, and drapery.	No - -	No -	537	297	130	£. 1,406	£. 1	£. 956	£. 388
New Delaval Co-ope- rative.	1862	Newsham, near Blyth.	Grocery and drapery.	No - -	No -	159	93	37	-	£. 1	£. 598	£. 370

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
669	517	98	149	38	2,976	5,646	176	Interest, 38 £; depreciation of fixed stock, 15 £; reserve fund, 12 £; bonus, 104 £; balance, 5 £.	3,370	Half-yearly, by members or public accountants.	215	2,302	1,192
131	-	-	-	-	1,325	1,480	163	Interest, 5 £; members' dividends, 140 £; depreciation fund, 3 £; reserve fund, 1 £.	69	Quarterly, by a non-member.	55	174	-
468	-	-	-	19	1,958	2,241	199	Interest on shares, 19 £; dividend on purchases, 165 £; reserve fund, 14 £.	83	Quarterly, by members.	83	618	599
121	-	-	-	4	1,473	1,460	140	Interest on shares, 4 £; dividend on purchases, 126 £; depreciation fund, 4 £; reserve fund, 2 £.	73	Quarterly, by public accountants.	30	132	-
220	-	-	-	9	1,818	1,996	157	Interest, 9 £; dividends on purchases, 139 £; depreciation, 6 £; balance, 2 £.	82	Quarterly, by members.	17	241	-
152	-	-	-	7	1,021	1,078	61	Interest, 7 £; members' dividends, 45 £; non-members' dividends, 9 £.	24	Quarterly, by members.	28	164	136
1,370	-	-	-	52	4,084	5,970	668	Interest, 51 £; dividends, 574 £; depreciation, 42 £.	179	Quarterly, by members.	39	1,530	161
3,845	-	-	43	133	15,661	18,699	1,596	Interest, 133 £; dividends, 1,421 £; depreciation 22 £; redemption fund, 18 £.	1,234	Quarterly, by members.	857	4,325	-
934	75	75	-	33	5,085	5,766	514	Interest, 33 £; dividends, 462 £; depreciation, 17 £.	266	Quarterly, by members.	251	1,403	241
3,004	-	-	-	127	12,984	14,413	1,094	Interest, 127 £; depreciation, 28 £; profit, 938 £.	1,057	Quarterly, by members.	279	3,231	-
3,188	-	-	-	147	1,778	20,772	1,726	Dividend on purchases, 1,634 £; depreciation, 58 £; reserve fund, 34 £.	1,161	Quarterly, by members.	1,030	4,238	3,681
156	42	40	50	9	1,636	1,696	61	Interest on shares and loans, 9 £; dividends on purchases, 49 £; reserve fund, 2 £.	75	Half-yearly, by members.	79	316	77
874	-	-	-	33	3,322	3,387	278	Interest on share capital, 33 £; dividend to members, 203 £; depreciation of fixed stock, 21 £; reserve fund, 20 £.	368	Quarterly, by members.	75	913	-
1,343	-	-	-	44	7,874	8,517	1,380	Interest on shares, 44 £; dividends on purchases, 742 £; depreciation fund, 41 £; reserve fund, 3 £.	549	Quarterly, by members.	37	1,410	65
1,328	-	-	-	57	8,269	8,740	835	Interest, 57 £; reduction of fixed stock, 13 £; dividend, 432 £.	332	Quarterly, by members.	4	1,328	-
-	15	-	2	-	-	-	-	- - - - -	38	By members -	104	69	136
1,406	-	-	-	44	10,028	10,943	866	Reserve fund, 11 £; interest on shares, 44 £; dividends on members' purchases, 772 £; dividends unclaimed, 8 £; depreciation fund, 29 £.	797	Quarterly, by members.	99	1,719	19
1,284	214	212	16	45	5,515	5,918	584	Interest, 45 £; dividends, 522 £; depreciation, 12 £; reserve fund, 3 £.	239	Quarterly, by members.	1	1,607	172

[illegible]

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all other details of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,715	-	-	-	61	6,773	7,991	858	Interest, 61 £.; dividends, 778 £.; depreciation, 14 £.; reserve fund, 5 £.	460	Quarterly, by members.	342	2,026	91
1,063	-	-	-	33	6,820	7,971	624	Profits disposed of to members, at 1s. 9d. in the pound on purchases.	275	Quarterly, by members.	17	1,202	1,220
2,453	-	-	-	99	7,503	8,241	828	Dividend on members' purchases, 801 £.; depreciation of buildings, 8 £.; depreciation of fixtures, 10 £.; reserve fund, 8 £.; interest, 99 £.	740	Quarterly, by members.	127	2,837	77
1,713	-	-	-	63	7,991	9,364	1,115	Interest on shares, 63 £.; depreciation fund, 56 £.; reserve fund, 8 £.; dividends on purchases, 987 £.	393	Quarterly, by members.	824	1,892	122
582	-	-	-	25	2,576	2,864	302	Interest, 25 £.; dividends, 98 £.; depreciation, 5 £.; reserve, 7 £.	166	Quarterly, by members.	58	682	636
267	-	-	-	9	3,543	3,918	488	Interest on shares, 9 £.; dividends on purchases, 281 £.; depreciation, 21 £.	175	Quarterly, by members.	119	275	365
1,277	61	-	54	45	13,722	15,142	875	Members' dividends, 662 £.; non-members' dividends, 212 £.	900	Quarterly, by members.	215	2,244	808
868	-	-	-	38	7,969	8,476	594	Interest on shares, 38 £.; dividends on purchases, 426 £.; reading room, 4 £.; reserve fund, 36 £.; educational fund, 6 £.; depreciation of stock, 10 £.	365	Weekly, by members.	73	1,149	-
95	58	52	-	11	1,739	1,933	174	Interest on shares, 3 £.; rent and gas, 10 £.; storekeeper's wages, 47 £.; secretary and committee, 6 £.; carriage of goods, 8 £.; dividend, 98 £.	75	Quarterly, by members.	92	189	-
307	-	-	-	12	4,082	4,450	343	Interest on shares, 12 £.; dividends, 311 £.; reserve fund, 18 £.	106	Quarterly, by members.	204	436	342
64	-	-	-	2	2,247	2,378	109	Interest, 2 £.; dividend, 26 £.; reserve fund, 57 £.; depreciation of fixed stock, 4 £.; gifts to non-members, 2 £.	139	Weekly, by members.	66	200	81
358	-	100	100	1	2,031	2,254	45	Added to capital quarterly, to work the business.	226	Quarterly, by members.	47	655	273
845	-	-	-	36	3,864	4,021	214	Interest on shares, 36 £.; dividend on purchases, 173 £.; depreciation fund, 4 £.	152	Half-yearly, by members.	94	874	-

GENERAL STATEMENTS OF THE FUNDS AND EFFECTS OF

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13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
210	45	-	3	9	3,306	3,694	94	Interest on shares, &c., 9 l.; dividends on purchases, 58 l.; depreciation of fixed stock, 14 l.; reserve fund, 12 l.	272	Half-yearly, by public accountants.	3	554	273
48	-	-	-	2	341	367	23	Interest on shares, 2 l.; dividends on purchases, 15 l.; reserve fund, 5 l.	21	Quarterly, by members.	74	120	111
1,302	-	-	-	49	3,382	3,727	344	Interest on shares, 49 l.; dividends on purchases, 178 l.	116	Quarterly, by members.	445	914	1,360
172	-	-	-	5	2,417	2,604	207	Interest on shares, 5 l.; dividend on purchases, 186 l.; depreciation fund, 10 l.; reserve fund, 4 l.	148	Quarterly, by members.	82	437	196
490	-	-	-	23	1,013	1,259	4	Five per cent. on members' shares, and 6 d. in the £. on members' purchases; 3 d. in £. on non-members' purchases.	176	Quarterly, by members.	4	495	490
196	-	-	-	4	2,062	2,269	51	Interest on shares, 4 l.; dividend on purchases, 21 l.; loss in trade, 53 l.	154	Not regularly	64	435	267
869	287	-	-	61	2,900	3,210	144	Depreciation of fixed stock, 13 l.; dividend on purchases, 87 l.; interest on shares, 43 l.	180	Quarterly, by members.	1	1,385	143
133	57	-	7	9	2,755	3,038	127	Interest, 9 l.; dividends, 113 l.; depreciation fund, 4 l.	206	Half-yearly, by public accountants.	1	383	134
577	-	-	-	18	2,370	2,544	107	Interest on capital, 18 l.; dividend on purchases, 75 l.; reduction, 10 l.; balance, 3 l.	148	Quarterly, by members.	8	591	-

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1866.	7. Number of Members Admitted during the Year ending 31st Dec. 1866.	8. Number of Members With- drawn during the Year ending 31st Dec. 1866.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1866.	10. Amount of each Share.	11. Amount received on Shares during the Year 1866.	12. Amount withdrawn by Members during the Year 1866.
ENGLAND—continued.												
STAFFORD—cont ^d .												
Leek and Moorlands Industrial Provident.	1860	Overton's Bank, Leek.	General gro- cers.	No - -	No - -	220	46	44	£. 846	£. 1	£. 115	£. 130
Industrial Co-operative	1860	15, Commerce- street, Longton.	Grocery, pro- vision, and baking.	Yes - -	No - -	60	-	9	-	1	4	10
Equitable - - -	-	Lower - street, Newcastle - un- der-Lyme.	- No Return.	-	-	-	-	-	-	-	-	-
Industrial - - -	-	Oakamoor -	- No Return.	-	-	-	-	-	-	-	-	-
Equitable Industrial Co-operative.	1861	High-street, Sil- verdale.	Grocery -	No - -	No - -	181	40	27	2,630	1	608	546
Provident - - -	-	8, High - street, Smithwick.	- No Return—Dissolved.	-	-	-	-	-	-	-	-	-
Industrial Shoe Manu- facturing.	-	Crabberly Hall, Stafford.	- No Return.	-	-	-	-	-	-	-	-	-
Industrial Co-operative	1860	9, Vine - street, Stafford.	Grocers and provision deal- ers.	No - -	No - -	372	1	-	2,294	1	6	8
Industrial Co-operative	1861	Hill-street, Stoke- upon-Trent.	Grocery and provisions.	Yes - -	No - -	156	-	12	652	1	4	100
Provident Co-operative Industrial.	-	High-street, Stone	- No Return—Dissolved.	-	-	-	-	-	-	-	-	-
Industrial Co-operative	-	Tean - -	- No Return.	-	-	-	-	-	-	-	-	-
Co-operative Industrial	1865	Prince's-end, Tip- ton.	Grocery and provisions.	No - -	No - -	98	33	6	592	1	200	132
Industrial - - -	-	Paradise - street, Tunstall.	- No Return.	-	-	-	-	-	-	-	-	-
Equitable - - -	-	Tutbury, Burton- on-Trent.	- No Return.	-	-	-	-	-	-	-	-	-
Co-operative - - -	-	Goodale - street, Walsall.	- No Return.	-	-	-	-	-	-	-	-	-
Co-operative - - -	1861	31, Stafford-street, Wolverhampton.	Grocery and provisions.	Yes - -	Yes - -	151	-	-	865	1	-	-
Wolverhampton and Brewood Industrial and Provident.	-	4, Court, Stafford- street, Wolver- hampton.	- No Return.	-	-	-	-	-	-	-	-	-
Co-operative Iron Ma- nufacturing Indus- trial.	1865	64, Horsley-fields, Wolverhampton.	- - -	- - -	- - -	24	4	-	335	5	111	-
SUFFOLK:												
Industrial and Provid- ent.	1863	Assington-street, Assington.	Grocery, dra- pery, brewing, and baking, &c.	No - -	No - -	70	1	6	506	1	134	101
Industrial Co-operative	1864	22, Brentgrovel- street, Bury St. Edmunds.	Grocers -	No - -	No - -	153	115	29	373	1	289	36
Industrial - - -	-	Ipswich - -	- No Return—Dissolved.	-	-	-	-	-	-	-	-	-
Industrial - - -	-	High-street, Leis- ton.	- No Return.	-	-	-	-	-	-	-	-	-
SURREY:												
Price's Workmen's Stores Industrial.	1854	1, Plough - lane, York-road, Bat- tersea.	Bakers, grocers, provision and corn dealers.	No - -	No - -	165	27	13	264	1	28	15
Co-operative Industrial	-	9, St. Mary's-ter- race, Church- road, Battersea.	- No Return—Dissolved.	-	-	-	-	-	-	-	-	-
Co-operative Industrial	-	35, Fentall-street, Bermondsey.	- No Return.	-	-	-	-	-	-	-	-	-
East Surrey Industrial and Provident Co- operative.	1864	20, Laxon-street, Bermondsey.	General dealers	No - -	No - -	57	-	-	51	1	2	-
South London Equit- able.	-	113, Borough- road.	- No Return—Dissolved.	-	-	-	-	-	-	-	-	-
Result Co-operative In- dustrial Provident.	1864	1 and 2, Hope- buildings, Corn- wall-road, Brix- ton.	Grocers and provision deal- ers.	No - -	No - -	203	83	47	960	1	371	357

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
284	-	-	-	12	3,583	4,012	318	Dividend, 267 l.; interest, 12 l.; reserve, 17 l.; depreciation, 20 l.	168	Quarterly, by members.	51	404	57
184	82	30	25	4	2,125	2,312	49	Interest, 7 l.; dividends, 39 l.; reserve fund, 1 l.	264	Quarterly, by a public accountant.	4	870	836
592	-	-	-	25	4,771	5,456	488	Interest, 25 l.; dividend on purchases, 405 l.; depreciation, 4 l.; reserve fund, 53 l.	302	Quarterly, by accountants.	181	957	820
1,966	615	-	-	80	3,619	4,238	547	Interest, 80 l.; dividend, 19 l.; depreciation, 17 l.	304	Quarterly, by members.	323	1,879	79
211	66	33	136	13	2,484	2,939	31	Interest on shares and loans, 13 l.; dividend on purchases, 15 l.; depreciation of fixed stock, 5 l.	250	Quarterly, by a member and an accountant.	4	428	125
381	-	-	-	15	3,217	3,368	172	Interest on shares, 15 l.; dividend on purchases, 147 l.; depreciation, 7 l.; reserve, 25 l.	138	Quarterly, by members.	100	468	468
440	4	8	4	-	2,211	2,326	223	- - - - -	111	Quarterly, by a member and a non-member.	24	814	269
335	-	-	-	-	-	-	-	- - - - -	1	Half-yearly, by members.	232	-	-
297	-	-	-	12	1,960	2,211	149	Interest on shares, 12 l.; dividends, 115 l.; depreciation, 21 l.	137	Quarterly, by members.	43	344	6
326	-	-	-	2	2,015	2,052	61	Interest, 2 l.; dividends, 46 l.; depreciation fund, 12 l.	183	Quarterly, by members.	79	406	86
821	-	-	600	78	5,361	6,177	339	5 per cent. on capital; 10 per cent. on fixed stock; remainder amongst purchasers.	548	Half-yearly, by members.	117	1,184	161
11	-	-	-	-	16 s.	-	-	- - - - -	4 s.	Half-yearly, by liquidators.	3	5	23
427	-	-	-	15	2,976	3,427	504	Interest on shares, 15 l.; dividend on purchases, 279 l.; dividend not credited to shares, 14 l.; depreciation of fixed stock, 9 l.; management, 185 l.	207	Quarterly, by members.	109	452	-

GENERAL STATEMENTS OF THE FUNDS AND EFFECTS OF

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INDUSTRIAL AND PROVIDENT SOCIETIES, FOR THE YEAR 1866.

47

13. Amount of Share Capital on 31st December 1866.	14. Amount of Loan Capital on 31st December 1866.	15. Amount received on Loans during the Year 1866.	16. Loans repaid during the Year 1866.	17. Amount paid for Interest during the Year ending 31st Dec. 1866.	18. Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	19. Cash received for Goods Sold in the Year ending 31st Dec. 1866.	20. Profit realised in the Year ending 31st Dec. 1866.	21. Profits, how applied.	22. Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	23. Whether Accounts are regularly Audited, and at what Period.	24. Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	25. Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	26. Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
4,027	-	-	-	148	21,771	24,484	3,492	Interest on shares, 148 £.; dividend on purchases, 1,947 £.; depreciation of fixed stock, 152 £.; reserve fund, 8 £.; management expenses, 1,217 £.; Reform League, 5 £.; benevolent fund, 13 £.	1,705	Quarterly, by members.	363	4,105	-
985	-	-	-	41	3,956	4,673	687	Interest on share capital, 5 per cent., 41 £.; dividends on members' purchases, 172 £.; bonuses to non-members, 9 £.; depreciation of fixed stock and repairs, 53 £.; reserve fund, 13 £.	397	Quarterly, by members.	260	1,096	8
219	100	100	18	7	1,551	1,611	40	Depreciation of fixed stock, 2 £.; dividend, 36 £.; bonus, 1 £.	146	Quarterly, by non-members.	69	329	318
222	-	-	-	6	1,339	1,519	50	Interest on shares, 6 £.; dividend on purchases, 14 £.; depreciation of fixed stock, 1 £.	157	Quarterly, by members.	64	246	-
373	-	-	-	14	2,689	2,952	337	Interest, 14 £.; dividends, 115 £.; depreciation, 24 £.	182	Quarterly, by members.	46	407	-
138	-	-	-	4	1,330	1,528	36	Interest on shares, 4 £.; dividends on purchases, 24 £.; depreciation fund, 8 £.	146	Quarterly, by members.	7	211	194
563	350	-	3	10	2,624	3,181	158	Interest on shares, 10 £.; dividend, 75 £.; loan account, 3 £.	650	Half-yearly, by members.	44	1,062	28
679	256	280	23	35	4,161	4,834	290	Dividend on purchases, 243 £.; interest on shares and loan, 35 £.; depreciation of fixtures, 11 £.	330	Quarterly, by members.	49	1,090	1,019
533	-	-	-	15	1,788	1,865	225	Interest, 15 £.; dividend on purchases, 66 £.; depreciation, 4 £.	139	Half-yearly, by members.	47	550	533
52	-	-	-	-	28	27	-	- - - - -	123	Half-yearly, by a member and an accountant.	52	47	-

GENERAL STATEMENTS OF THE FUNDS AND EFFECTS OF

[illegible]

13. Amount of Share Capital on 31st Dec. 1866.	14. Amount of Loan Capital on 31st Dec. 1866.	15. Amount received on Loans during the Year 1866.	16. Loans repaid during the Year 1866.	17. Amount paid for Interest during the Year ending 31st Dec. 1866.	18. Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	19. Cash received for Goods Sold in the Year ending 31st Dec. 1866.	20. Profit realised in the Year ending 31st Dec. 1866.	21. Profits, how applied.	22. Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	23. Whether Accounts are regularly Audited, and at what Period.	24. Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	25. Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	26. Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
171	-	-	-	-	1,246	1,412	156	Working expenses, 106 £.; trade check bought, 6 £.; de- ficiency accrued in 1865, 43 £.	106	Quarterly, by a member and a non-member.	4	202	24
1,425	-	-	-	59	8,147	8,762	485	Interest, 59 £.; dividend, 378 £.; depreciation, 17 £.; reserve, 29 £.	327	Quarterly, by members.	-	1,707	1,576
172	-	-	-	10	1,001	1,119	96	Interest, 10 £.; dividends, 20 £.	65	Quarterly, by members.	1	214	228
161	-	-	-	7	2,083	2,381	256	Interest on capital, 7 £.; di- vidend on purchases, 142 £.; depreciation, 4 £.	92	Quarterly, by members.	88	235	112
220	-	-	-	8	1,618	1,707	167	Interest on shares, 8 £.; di- vidend on purchases, 42 £.	113	Quarterly, by members.	28	260	48
909	-	-	-	42	4,686	5,005	231	Dividend on members' pur- chases.	240	Quarterly, by members.	24	1,046	981
116	-	-	-	4	804	792	87	Interest, 4 £.; dividends, 44 £.	38	Weekly, by members.	25	130	-
996	60	-	50	51	2,652	3,492	638	Interest on shares, 48 £.; di- vidends on purchases, 416 £.; reserve fund, 172 £.	338	Half-yearly, by members.	172	1,502	36
2,199	-	-	-	96	6,366	6,572	688	Interest on shares, 96 £.; di- vidend on purchases, 569 £.; reserve fund, 21 £.	403	Quarterly, by members.	32	2,824	116
2,300	-	-	-	97	8,846	9,941	529	Depreciation of fixed stock, and building, 46 £.; divi- dend to members, 444 £.; bonus to non-members, 13 £.; reserve fund, 15 £.; educational fund, 9 £.; cha- rities, 2 £.	565	Public account- ants.	268	2,404	-

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
607	-	-	-	19	4,813	5,171	353	Interest on shares, 19 £.; dividend to members, 277 £.; depreciation fixed stock, 20 £.; educational fund, 7 £.; reserve fund, 28 £.	176	Quarterly, by members.	94	696	696
12	4	-	5	-	1,549	1,859	-	Bonuses to shareholders and non-shareholders.	150	By a public accountant.	17	295	231
1,073	-	-	-	-	1,531	3,027	254	Placed, 163 £.; interest on shares, 53 £.; reserve fund, 37 £.	116	By members -	214	1,189	72
720	212	-	-	37	2,281	2,366	186	Interest on shares, 29 £.; interest on loan, 8 £.; dividend on purchases, 129 £.; reserve fund, 3 £.; depreciation, 9 £.; dividend to non-members, 6 £.	303	By a member and a non-member.	199	1,046	13
3,224	173	48	41	127	23,149	24,023	1,185	Interest on capital, 127 £.; dividends, 994 £.; depreciation and reserve fund, 63 £.	1,850	Quarterly, by members.	867	4,170	258
0,093	700	-	680	563	33,189	38,864	1,296	Dividend, 1,033 £.; bonus to non-members, 259 £.; Leeds Infirmary, 3 £.	2,548	Weekly, by members.	164	11,636	11,132
433	40	-	50	19	2,931	2,876	246	Interest on shares, 14 £.; interest on loans, 4 £.; dividends, 210 £.; depreciation fund, 17 £.	182	Quarterly, by a member and a non-member.	103	571	514
647	288	-	-	-	4,379	4,771	347	Five per cent. on shares; 5 per cent. on loans; and remainder as bonus on purchases.	170	Monthly, by members.	438	3,013	323
447	25	-	-	31	2,696	2,795	129	Depreciation of fixed stock, 8 £.; dividends on purchases, 9 £.; interest of shares, 14 £.; interest of security, 1 £.; reserve fund, 12 £.	160	Quarterly, by members.	96	548	505
293	133	80	40	20	1,561	1,706	55	Interest, dividends, depreciation, and reserve funds, 50 £.	54	Half-yearly, by members.	83	116	73
191	-	-	-	9	1,840	2,057	143	Interest, 9 £.; dividend, 131 £.; depreciation, 2 £.; reserve fund, 11 £.	76	Half-yearly, by members.	91	272	-
214	-	-	-	-	302	313	-	- - - - -	13	- - - - -	2	187	54
1,783	790	150	95	859	11,425	12,291	583	Dividends, 446 £.; interest, 93 £.; depreciation, 44 £.; reserve fund, 274 £.	552	Quarterly, by a member and a non-member.	68	3,495	617
4,402	551	559	14	236	24,024	24,767	1,264	Interest, 224 £.; interest unpaid, 11 £.; depreciation, 89 £.; charities, 6 £.; dividends on purchases paid and unpaid, 1,169 £.	2,557	Weekly, by members.	-	6,773	6,394

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1866.	7. Number of Members Admitted during the Year ending 31st Dec. 1866.	8. Number of Members With- drawn during the Year ending 31st Dec. 1866.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1866.	10. Amount of each Share.	11. Amount received on Shares during the Year 1866.	12. Amount Withdrawn by Members during the Year 1866.
ENGLAND—continued.												
YORK—continued.												
District Industrial	1856	Commercial-street, Brighthouse.	Grocery, but- chery, and drapery.	Taken, not given.	No -	690	270	35	£. 11,042	£. 1	£. 3,939	£. 1,164
Co-operative Industrial	1865	Carlton - street, Castleford.	Grocers and drapers.	No + -	No -	145	65	20	241	1	155	41
Industrial - - -	1859	Nursery, Clayton	Grocery and drapery.	Taken, not given.	No -	268	12	13	779	1	91	49
Industrial Self-Help -	1861	Top of the Green, Cleckheaton.	Grocery, but- chery, shoe- making, and drapery.	Taken, not given.	No -	370	40	110	4,742	1	1,502	1,424
Grange-Moor Co-ope- rative Friendly.	1853	Clough Gate -	Grocers and drapers.	Yes - -	No -	34	3	-	828	1	153	75
Industrial Co-operative	1863	Close Hill -	Grocery and drapery.	Given, not taken.	No -	117	13	8	1,104	1	177	96
Cowmes Co-operative	-	Cowmes - -	- No Return.									
Gawthorpe Co-operative and Industrial.	1858	Cowmes, Septon	Grocery and drapery.	Yes - -	No -	34	12	2	-	1	89	2
Industrial Co-operative	1863	Crosland Moor -	Grocery and drapery.	Yes - -	No -	143	28	15	898	1	96	34
Industrial Co-operative	1859	Delph Millgate -	Grocery and drapery.	Yes - -	No -	236	54	4	2,924	1	579	71
Diggle Industrial -	-	Diggle - -	- No Return.									
Burton Dean and Dog- ley Co-operative.	1860	Dogley Bar -	Grocers and drapers.	Yes - -	In some cases.	59	17	2	620	1	186	69
Union Mill - - -	1855	434, Long-street, Easingwold.	Corn millers -	Yes - -	Yes -	612	-	-	-	1	-	-
Eccleshill Co-operative	-	Belle Vue, Town- lane, Eccleshill.	- No Return.									
Emley Moor Industrial	-	Emley Moor -	- No Return—Dissolved.									
Industrial Co-operative	1862	Emley, near Wake- field.	Grocery and drapery.	Yes - -	No -	33	11	1	95	1	29	4
Eston Independent -	-	Eston - -	- No Return.									
Co-operative and In- dustrial.	1865	Flockton - -	Grocery and drapery.	Yes - -	No -	30	21	2	85	1	21	22
District Flour Mill -	1854	Garforth - -	Corn millers -	Yes - -	In some cases.	619	-	-	3,039	1	-	-
Industrial Co-operative	1858	Grasscroft, near Saddleworth.	Grocery, pro- visions, and drapery.	No - -	No -	180	36	6	2,554	1	959	158
Greasbro' Industrial -	-	Greasbro', near Rotherham.	- No Return.									
Industrial and Bene- volent.	1857	Greenfield -	Grocery, provi- sions, drapery, and butcher- ing.	Occasionally	Occasion- ally.	346	112	24	-	1	1,708	209
Provident Corn Mill Industrial.	1856	Guisborough -	Corn millers -	Yes - -	No -	347	-	6	1,035	1	10	12
Industrial Co-operative	1864	Town - street, Guisley.	Grocery and provisions.	No - -	No -	171	64	8	-	1	606	191
Co-operative and In- dustrial.	1840	22, Triangle, near Halifax.	Grocers and drapers.	No - -	No -	92	8	8	-	5	251	97
Industrial - - -	-	Northgate, Hali- fax.	- No Return.									
Halifax Flour - - -	1847	Bailey Hall Mills, Halifax.	Corn millers -	Given, not taken.	No -	2,346	68	167	13,596	1	1,992	1,208

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
6,975	5	6	124	261	20,177	21,924	2,255	Interest on shares, 259 l.; dividends to members, 1,844 l.; dividends to non-members, 30 l.; depreciations, 85 l.; reserve fund, 34 l.	686	Weekly, by members.	1,215	7,408	371
199	30	60	30	7	2,211	2,357	133	Interest on shares, &c., 7 l.; educational fund, 4 l.; depreciation, 16 l.; dividends, 85 l.; reserve fund, 8 l.; balances, 12 l.	189	Quarterly, by a member and an accountant.	63	353	59
643	1,754	392	441	106	4,851	5,292	142	Interest on shares, 21 l.; interest on loans, 85 l.; dividend on purchases, 35 l.	176	Half-yearly, by members.	114	3,156	3,121
2,736	-	-	-	137	12,322	14,021	656	Interest, 137 l.; dividends, 575 l.; depreciation of fixed stock, 69 l.; accumulations to reserve fund, 63 l.	999	Quarterly, by members.	459	3,380	386
-	-	-	-	12	2,637	2,809	125	Dividend on purchase, 121 l.; non-members' dividend, 2 l.; redemption fund, 2 l.	96	Half-yearly -	79	366	261
1,104	51	-	-	56	4,480	4,606	384	Interest, 56 l.; dividend on purchase, 308 l.; reserve fund, 18 l.	159	Monthly, by members.	39	1,369	-
259	63	-	-	7	1,631	1,703	69	Interest, 6 l.; purchases, 42 l.; reserve fund, 3 l.	45	Half-yearly, by members.	50	543	543
601	277	105	-	28	4,748	5,159	411	Dividends on purchases, 367 l.; interest on shares and loans, 28 l.; depreciation fund, 8 l.; reserve fund, 16 l.	167	Monthly, by members.	5	1,104	-
2,045	-	-	-	87	6,480	6,823	640	Interest, 87 l.; dividends, 552 l.; depreciation, 40 l.	220	Quarterly, by members.	107	2,348	2,401
388	-	-	-	17	2,128	2,282	174	Depreciation fund, 9 l.; dividend on purchases, 120 l.; bonuses, 31 l.; reserve fund, 13 l.	81	Half-yearly, by public accountant.	81	603	89
1,136	-	-	500	79	14,856	16,342	667	Loans unpaid, 500 l.; interest on shares, 56 l.; added to capital, 111 l.	796	Half-yearly, by a member and an accountant.	593	2,900	202
95	11	-	-	4	1,116	1,180	66	Interest, 4 l.; dividends on purchases, 60 l.; reserve fund, 1 l.	38	Half-yearly, by a member and a non-member.	31	164	45
145	20	-	-	8	1,214	1,256	85	On members' purchases -	64	Half-yearly, by members.	33	264	211
3,039	1,408	50	107	205	14,922	15,612	-	Five per cent. on share capital	1,151	Half-yearly, by members and accountants.	-	7,020	3,966
1,968	-	-	-	87	4,568	5,350	626	Members' dividends, 511 l.; interest for shares, 87 l.; reserve fund, 28 l.	144	Quarterly, by members.	272	2,281	2,280
4,002	-	-	-	165	10,294	10,502	1,080	Members' and non-members' dividends, 1,030 l.; depreciation, 49 l.	465	Quarterly, by public accountants.	467	4,460	4,160
626	799	485	120	30	5,323	5,525	179	Added to capital - -	479	Half-yearly, by members.	37	1,849	691
1,008	228	9	-	33	3,089	3,628	226	Dividends on purchases, 140 l.; reserve fund, 86 l.	421	Quarterly, by members.	355	1,355	1,300
1,064	2,616	297	313	180	3,072	3,377	-	- - - -	168	Monthly, by members.	20	3,572	95
9,147	6,926	1,816	795	952	91,485	99,758	4,713	Five per cent. upon share capital; loans and investments, 4½ and 5 per cent.; the remainder is divided as bonus upon the amount purchased by shareholders.	2,607	Half-yearly, by members.	1,657	26,311	-

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Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,044	721	685	125	53	6,300	6,878	669	Interest on shares and loans, 53 £.; dividend on members' and non-members' purchases, 414 £.; depreciation and reserve fund, 8 £.	192	Half-yearly, by a schoolmaster and a member.	27	2,152	71
6,302	1,022	378	92	335	20,407	22,900	2,118	Depreciation, 83 £.; interest, 335 £.; dividend, 1,695 £.	763	Half-yearly, by members.	1,455	8,423	7,552
9,180	271	-	-	446	32,314	38,312	2,896	Bonus to members, 1,979 £.; bonus to non-members, 232 £.; interest, 446 £.; depreciation of property, 81 £.; depreciation of fixed stock, 61 £.; reserve fund, 85 £.	1,220	Quarterly, by members.	2,486	10,914	10,312
205	-	-	-	-	953	1,103	27	Interest on shares, 9 £.; bonus, 1 s. 6 d. in £. on members' purchases; reserve fund, 17 £.	65	Quarterly, by a public accountant.	105	216	81
508	758	153	71	53	4,607	4,891	458	Interest, 53 £.; depreciation, 7 £.; reserve, 12 £.; dividend, 384 £.	191	Half-yearly, by members.	97	1,587	1,339
1,056	-	-	-	48	6,358	6,785	386	Interest, 48 £.; dividend on members' purchases, 386 £.	112	Yearly, by members.	471	1,058	-
361	82	-	30	14	1,950	1,121	119	Interest, 13 £.; dividend, 95 £.; reduction of fixed stock, 1 £. reserve fund, 9 £.	87	Half-yearly, by a schoolmaster and a member.	45	613	71
1,305	572	71	130	88	5,142	5,682	541	Bonus on members' purchases, 406 £.; bonus on non-members' purchases, 5 £.; interest on shares, 59 £.; interest on loans, 28 £.; depreciation of fixed stock, 41 £.	217	Half-yearly, by members.	176	2,193	13
1,089	-	-	-	59	4,715	5,081	425	Interest, 59 £.; dividend, 322 £.; reserve fund, 42 £.	196	Half-yearly, by members.	121	1,428	1,051
5,159	1,381	681	752	269	29,892	33,514	1,416	Dividends to non-members, 161 £.; dividends on purchases, 1,199 £.; education, 17 £.; depreciation, 22 £.; balance, 15 £.	2,039	Half-yearly, by public accountant.	646	7,783	7,078
322	-	-	-	-	3,917	4,373	268	Profit on country purchases equally divided; the remainder, according to each member's trading.	213	Monthly, by members.	52	517	68
720	110	-	-	30	3,268	3,724	270	Interest on loans and capital, 30 £.; bonus, 242 £.	157	Half-yearly, by a member and a non-member.	156	919	28
700	-	-	-	31	5,028	5,469	275	Interest on shares, 31 £.; dividends on purchases, 227 £.; depreciation fund, 15 £.; reserve fund, 2 £.	172	Weekly, by members.	109	1,191	299
375	383	37	40	31	2,336	2,523	122	Interest, 15 £.; dividend, 91 £.	63	Monthly, by members.	14	884	140
918	775	38	-	68	4,751	4,794	446	Interest, 68 £.; members' dividend, 267 £.; non-members' dividend, 33 £.; educational fund, 8 £.; depreciation fund, 4 £.; reserve fund, 18 £.; balance undivided, 46 £.	647	Every month, by members, and once a year by disinterested parties.	181	2,124	1,947

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1866.	7. Number of Members Admitted during the Year ending 31st Dec. 1866.	8. Number of Members With- drawn during the Year ending 31st Dec. 1866.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1866.	10. Amount of each Share.	11. Amount received on Shares during the Year 1866.	12. Amount Withdrawn by Members during the Year 1866.
ENGLAND—continued.									£.	£.	£.	£.
YORK—continued.												
Subscription Industrial Co-operative.	1863	9, Bridge-street, Kingston-upon- Hull.	Grocers and provision deal- ers.	Partly -	No -	63	2	2	151	1	2	26
Anti-Mill Industrial -	1795	Land of Green Ginger, King- ston-upon-Hull.	Corn millers -	No -	No -	4,016	37	-	-	25 s.	46	-
Co-operative and Mut- ual Assurance.	1860	26, Bridge-street, Kingston-upon- Hull.	Grocers, coal, and provision dealers.	No -	No -	518	66	219	1,367	1	102	141
Builders - - -	1865	14, Temperance- street, Kingston- upon-Hull.	Building trade	-	-	53	14	4	-	1	51	-
Industrial and Co-ope- rative Provident.	1860	Kirkburton -	Corn, groceries, and draperies.	No -	No -	89	18	3	698	1	190	10
New Co-operative Ind- ustrial Provident.	1852	Town Top, Kirk- heaton.	Provision, dra- pery, and gro- ceries.	No -	No -	90	34	-	666	2	-	-
Industrial Provident -	1835	Field Head, Kirk- heaton.	Grocery, dra- pery, and pro- visions.	Given, not taken.	No -	50	13	2	4,117	6	175	150
Co-operative - -	1861	Lane Dyehouse -	Flour and pro- visions.	Yes -	No -	113	26	5	835	1	249	40
Industrial Co-operative Flour and Provision.	1847	Marshall - street, Leeds.	Corn millers, grocery, pro- vision deal- ers, &c.	Yes -	In some cases.	3,628	368	115	39,208	1	6,223	5,396
Lees and Cross Roads Co-operative Indus- trial.	1861	Lees, near Keigh- ley.	Grocery and drapery.	No -	-	160	9	7	958	1	147	37
Industrial Provident -	1851	New Road, Lees	General grocery and provi- sions.	No -	No -	322	43	8	-	1	680	333
Lepton Field Co-ope- rative.	1860	5, Lepton Field, Lepton.	Corn, grocery, and provision dealers.	Yes -	In some cases.	98	10	4	1,551	1	203	190
Industrial Co-operative	1860	Denholme, Lud- denden Foot.	Grocers, dra- pery, coal, &c.	Yes -	No -	406	78	35	5,818	5	1,157	579
District Industrial Co- operative.	1865	Little Box House, Luddenden.	Grocery and drapery.	3-4ths -	No -	240	95	6	980	1	825	16
Equitable Industrial -	1859	Peel-street, Mars- den.	Grocery and drapery.	No -	No -	245	26	9	2,234	1	234	257
Industrial Co-operative	1861	Upper Fold, Melt- ham.	Drapery, gro- cery, and pro- visions.	No -	2-3rds	242	38	18	1,914	1	314	165
Working Man's Indus- trial.	1861	Mexbro' - -	Groceries and provisions.	Yes -	No -	39	12	5	115	1	25	8
Middlesborough Indus- trial.	-	13, Suffield-street, Middlesbro'-on- Tees.	- No Return.									
Industrial Co-operative	1865	13, Suffield-street, Middlesbro'.	Grocers and provision deal- ers.	No -	No -	117	56	23	265	1	190	54
Midgley Co-operative	-	Lydgate, Midgley	- No Return.									
Working Men's Indus- trial.	1858	West Melton, near Rotherham.	Grocery, but- chering, and hardware.	Yes -	-	89	10	16	-	1	26	263
Mirfield Self Help -	-	Mirfield - -	- No Return.									
Industrial - - -	1861	Burnley - road, Mytholmroyd.	Grocery, dra- pery, and coal.	Taken, not given.	No -	339	64	7	-	1	559	63

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
86	-	3	32	-	2,009	2,141	12	- - - - -	129	Quarterly, by members.	6	216	167
5,020	-	-	-	5 per cent.	41,815	46,882	3,453	Depreciation of fixed stock and working material, 118 £.; interest, 5 per cent. on capital, and a bonus of 2½ d. per stone on flour purchased and consumed in each member's family.	1,696	Half-yearly, by members.	3,790	9,185	829
588	-	-	-	21	9,427	10,421	640	Dividend on members' and non-members' purchases, 631 £.; interest on capital, 21 £.; depreciation, 8 £.; reserve fund, 35 £.	526	Quarterly, by an accountant.	6	784	-
51	-	-	-	-	34	-	4	Carried to the general fund -	19	Quarterly, by members.	35	-	-
698	350	-	50	102	3,679	3,807	211	Interest, 29 £.; members' purchases, 143 £.; non-members' purchases, 37 £.; reserve fund, 1 £.	95	Half-yearly, by two members and a non-member.	1	1,158	-
-	-	-	-	-	4,200	4,684	337	Five per cent. on capital; the remainder on purchases.	150	Half-yearly, by members.	-	887	221
1,848	85	-	3	-	7,020	7,484	132	In dividends to members -	262	Half-yearly, by members.	657	2,142	46
585	60	-	-	27	4,546	5,306	536	Interest on shares and loans, 27 £.; dividends, 525 £.; depreciation, 26 £.; reserve fund, 51 £.	277	Quarterly, by members.	399	1,046	750
20,048	2,151	299	579	1,077	96,757	103,828	5,930	Interest, 1,077 £.; dividend on purchases, 4,256 £.; reserve fund, 597 £.	4,273	Quarterly, by members.	2,598	26,575	1,222
829	385	220	20	61	5,111	5,483	486	Interest on shares, 42 £.; interest on loans, 18 £.; dividend on purchases, 389 £.; depreciation, 36 £.	433	Half-yearly, by members and non-members.	145	1,761	154
1,625	813	82	40	103	6,830	7,403	516	After paying wages, interest, carriage, &c. divided amongst the members; dividend, 1 s. 8 d. in £.	286	Quarterly, by members.	327	3,243	410
634	-	-	-	20	4,069	4,268	352	Interest of shares, 20 £.; dividend on purchases, 344 £.; depreciation fund, 3 £.	114	Half-yearly, by members.	135	798	108
4,034	902	-	230	241	11,187	12,239	1,210	Dividends on purchases, 1,148 £.; educational fund, 3 £.; reserve fund, 16 £.; depreciation fund, 42 £.	290	Half-yearly, by accountants.	492	5,844	135
964	153	-	-	41	5,251	5,367	461	Dividend, 410 £.; interest, 41 £.	569	Quarterly, by members and non-members.	66	1,603	1,425
1,093	-	-	-	55	6,822	7,794	525	Members' dividend, 505 £.; non-members' dividend, 6 £.; reduction of fixed stock, 14 £.	206	Monthly, by members.	152	1,280	1,295
1,914	-	-	-	81	9,461	9,911	667	Interest, 84 £., and 230 £. added to shares; reserve fund, 52 £.	231	Half-yearly, by a member and schoolmaster.	8	2,055	50
90	-	-	-	4	1,068	1,194	126	Dividends on purchase, 78 £.	42	Half-yearly, by members.	66	165	11
211	-	-	-	4	1,447	1,449	63	Interest on shares, 7 £.; dividend on purchases, 49 £.; depreciation, 4 £.; to next quarter, 2 £.	168	Quarterly, by members.	59	237	65
418	-	-	-	22	2,621	2,872	95	Bonus on purchases, 78 £.; reserve fund, 6 £.	95	Half-yearly, by non-members.	63	637	27
1,679	1,149	305	255	139	7,965	8,669	954	Interest, 129 £.; dividends, 741 £.; depreciation, 17 £.; reserve fund, 66 £.	149	Half-yearly, by public accountants.	172	3,968	3,532

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
690	-	-	-	32	2,788	3,024	175	Interest, 32 £.; dividend, 41 £.; reserve fund, 2 £.; share money, 99 £.	95	Monthly, by members.	266	818	48
1,461	-	-	-	145	9,770	11,766	283	To members' dividend and bonus on shares, subject to repairs and improvements of buildings and machinery.	715	Half-yearly, by two members.	541	3,279	56
699	-	-	-	20	6,637	7,259	470	Interest, 20 £.; dividend, 460 £.; depreciation fund, 3 £.; reserve fund, 4 £.	321	Half-yearly, by members.	272	1,250	981
729	-	-	-	34	3,125	3,412	292	Interest on shares, 34 £.; dividends, 229 £.; depreciation of property, 5 £.; depreciation of fixed stock, 4 £.; reserve fund, 27 £.	98	Yearly, by a member and a non-member.	51	917	-
3,053	-	-	-	121	10,963	12,266	1,074	Depreciation, 94 £.; addition to reserve fund, 27 £.; members' purchase, 952 £.	1,166	Quarterly, by members.	531	2,988	3,294
6,029	-	-	-	202	21,293	22,249	1,565	Five per cent. on members' investments; 1 s. 2½ d. in £. on non-members' purchases; and the rest in liquidation of fixed stock.	743	Half-yearly, by members.	681	7,129	7,129
394	-	-	-	13	2,211	2,352	148	Interest on shares, 13 £.; dividends on purchases, 89 £.; depreciation, 2 £.; reserve fund, 43 £.	98	Half-yearly, by members and a school-master.	158	889	759
440	-	-	-	19	2,584	2,718	231	Dividends, 184 £.; interest, 19 £.; reserve fund, 5 £.; depreciation, 4 £.; balance, 18 £.	98	Quarterly, by members.	29	532	470
-	-	-	-	35	4,249	4,675	383	For interest and bonuses, 35 £.; the residue carried to working capital.	456	Quarterly, by members.	198	699	56
2,841	312	-	167	156	7,131	7,836	667	Interest on shares, 139 £.; dividends, 456 £.; depreciation, 20 £.; added to shares, 50 £.	240	Half-yearly, by members.	263	3,653	158
923	-	-	-	43	4,027	4,367	513	Interest, 43 £.; dividend, 458 £.; depreciation of fixed stock, 11 £.	94	Quarterly, by members.	622	1,160	110
1,780	380	170	-	68	9,510	9,351	675	Interest, 68 £.; dividends, 569 £.; depreciation of fixed stock, 11 £.; reserve fund, 22 £.; educational purposes, 4 £.	362	Quarterly, by members.	216	3,321	922
281	144	19	-	16	2,586	2,726	101	Interest, 16 £.; dividends, 81 £.; educational fund, 1 £.	124	Quarterly, by members.	53	562	531
1,292	96	-	30	72	4,973	5,769	526	Interest on shares and loans, 72 £.; dividend on purchase, 522 £.; depreciation, 10 per cent.; reserve fund, 3 £.	234	Half-yearly, by members.	151	2,047	337

GENERAL STATEMENTS OF THE FUNDS AND EFFECTS OF

[illegible]

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st December 1866.	Amount of Loan Capital on 31st December 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Salaries, Rates, Taxes and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
466	975	300	72	68	9,611	10,031	231	Interest on shares, 19 l.; education fund, 2 l.; reserve fund, 15 l.; depreciation fund, 20 l.; dividend on purchases, 174 l.	500	Half-yearly, by members.	109	2,900	1,239
129	-	-	-	-	1,228	1,228	2	Reserve fund, 2 l.	1,267	Quarterly, by members.	1	234	232
397	51	20	-	20	2,875	2,930	74	Reserve fund, 26 l.; depreciation fund, 1 l.; dividends on purchases, 37 l.	102	Half-yearly, by an accountant and a member.	5	750	215
587	291	20	38	8	3,780	3,917	191	Interest on shares, 22 l.; dividends on purchases, 150 l.; depreciation fund, 11 l.; reserve fund, 7 l.	95	Half-yearly, by members.	88	1,312	345
162	-	-	-	-	1,510	1,552	99	Five per cent., and 1 s. 5 d. in the pound on members' purchases.	49	Half-yearly, by non-members.	28	325	1,218
636	-	-	-	31	3,947	4,243	183	Interest, 31 l.; dividends or bonus, 122 l.; depreciation of fixed stock, 7 l.; reserve fund, 22 l.	153	Quarterly, by members.	7	776	649
1,522	1,213	352	221	170	6,518	7,414	793	Interest on loans, 52 l.; interest on shares, 118 l.; dividend on purchases, 553 l.; depreciation, 20 l.; reserve fund, 11 l.; added to shares, 39 l.	279	Half-yearly, by members.	145	3,142	26
18,532	-	-	-	875	42,981	50,923	6,381	Dividend, 5,265 l.; interest, 875 l.; reserve, 145 l.; depreciation, 95 l.	1,109	Monthly, by members.	2,756	22,716	345
30,665	-	-	-	1,418	119,623	132,185	9,420	Dividends paid to members, 7,185 l.; interest on shares, 1,418 l.; depreciation fund, 607 l.; reserve fund, 208 l.	6,574	Weekly, by members.	5,365	36,746	365
3,229	356	-	-	94	9,572	8,516	484	Five per cent. on share capital and loans; remainder divided according to members' purchases.	238	Quarterly, by members.	422	2,826	30
257	147	66	10	14	257	272	16	Interest on shares, 8 l.; depreciation fund, 34 l.; reserve fund, 14 l.	162	Half-yearly, by members.	15	426	-
1,629	54	114	76	82	8,871	9,605	355	Shares, 79 l.; purchases, 132 l.; depreciation, 57 l.; reserve, 13 l.; dividend to non-members, 72 l.	598	Weekly, by members.	11	2,481	102
706	1,020	-	-	73	7,278	8,012	99	Added to capital	761	Half-yearly, by accountants.	91	3,034	1,460
364	-	-	-	16	1,599	1,685	98	Interest, 16 l.; dividends on purchases, 70 l.; depreciation, 3 l.; reserve fund, 4 l.; tea party, 3 l.	74	Half-yearly, by accountants.	85	457	-
78	-	-	-	1	1,166	1,160	-	- - - - -	72	Half-yearly, by members.	6	97	44

[illegible]

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1866.	Amount of Loan Capital on 31st Dec. 1866.	Amount received on Loans during the Year 1866.	Loans repaid during the Year 1866.	Amount paid for Interest during the Year ending 31st Dec. 1866.	Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	Cash received for Goods Sold in the Year ending 31st Dec. 1866.	Profit realised in the Year ending 31st Dec. 1866.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidents of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
3,865	438	-	791	281	18,933	20,600	2,418	Interest on shares and loan, 281 £.; dividend on purchases, 2,228 £.; reserve fund, 61 £.; depreciation fund, 41 £.; balance, 129 £.	808	Monthly, by members.	381	6,164	242
30	-	-	-	-	7,362	7,736	103	Profits on members' shares, 15 £.; withdrawn, 81 £.	270	Quarterly, by members.	32	3,772	1,485
1,420	462	-	23	68	5,125	5,410	576	Dividend to members, 556 £.; redemption fund, 19 £.	167	Quarterly, by members.	191	2,251	2,077
326	200	202	48	16	2,787	2,819	149	Interest on shares and loans, 16 £.; dividend on purchases, 145 £.; depreciation fund, 3 £.; reserve fund, 10 £.	127	Half-yearly, by members.	34	620	32
366	52	-	30	16	3,005	3,219	248	Interest, 16 £.; dividend, 219 £.; depreciation, 12 £.	146	By public accountants.	137	555	416
1,327	-	-	-	52	9,407	9,991	327	Depreciation of fixed stock, 27 £.; interest on members' capital, 52 £.; remainder paid to members, or added to their capital.	353	Quarterly, by members.	265	1,541	102
381	-	-	-	19	2,025	2,094	108	Interest on shares, 19 £.; dividend on purchases, 108 £.	156	Half-yearly, by members.	61	453	-
210	-	-	-	8	884	983	48	Interest on shares, 8 £.; dividend on purchases, 48 £.; depreciation, 2 £.; reserve fund, 7 £.	63	Quarterly, by members.	72	180	16
169	264	468	240	10	2,627	2,768	133	Interest on shares, 11 £.; dividends, 80 £.; educational fund, 3 £.; redemption fund, 7 £.; reduction of fixed stock, 12 £.	110	Quarterly, by members.	89	771	751
283	39	-	3	10	2,644	2,509	131	Interest, 10 £.; dividend, 131 £.	123	Quarterly, by members.	-	492	490

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1866.	7. Number of Members Admitted during the Year ending 31st Dec. 1866.	8. Number of Members With- drawn during the Year ending 31st Dec. 1866.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1866.	10. Amount of each Share.	11. Amount received on Shares during the Year 1866.	12. Amount Withdrawn by Members during the Year 1866.
WALES—continued.												
GLAMORGAN—continued.												
Industrial - - -	1859	1, Bridge-road, Cwmbach.	Grocery -	No - -	No -	278	78	78	£. 1,508	£. 5	£. 167	£. 1,250
Swansea Working Men's	-	Hafod, near Swan- sea.	- No Return.									
Equitable Co-operative	1861	Wern-road, Lan- dore.	Grocery -	Yes - -	Yes -	46	-	9	407	1	-	30
Industrial - - -	-	Brecon-road, Mer- thyr Tydvil.	- No Return.									
Cynon Industrial and Provident.	-	Mountain Ash -	- No Return.									
Pantdu Co-operative -	-	Pantdu - -	- No Return.									
Co-operative, Industrial and Provident.	1863	Pontrhydiffen -	Grocers -	No - -	No -	81	5	12	520	1	226	15
Pontypool Industrial -	-	Pontypool -	- No Return.									
Pontypridd Pioneer -	-	Cross Brook House, Pontypridd.	- No Return.									
Pwll-y-Gwlaw Co-opera- tive.	-	Pwll-y-Gwlaw -	- No Return.									
Sowhill Industrial -	-	High-street, Sow- hill, near Pon- typool.	- No Return.									
Talywain Industrial -	-	Commercial-street, Talywain.	- No Return.									
Tonyrefail Pioneer In- dustrial.	-	Plas, Westend, Tonyrefail.	- No Return.									
Co-operative and In- dustrial.	1865	Station-street, op- posite Ystrad Station, Ystrad.	Grocery -	Taken, not given.	-	64	15	5	609	1	330	15
MONTGOMERY:												
Equitable Industrial -	-	Wool Pack Build- ings, Pool-road, Newtown.	- No Return.									
PEMBROKE:												
Provision Industrial -	1847	Bush-street, Pem- broke Dock.	Grocers and provision mer- chants.	Yes - -	In some cases.	596	4	9	-	10 s.	-	18
Industrial and Provident	1862	Frog-street, Tenby	- -	No - -	No -	44	6	4	255	1	47	40
TOTAL - - -						173,423	36,700	14,039	1,340,274		619,088	256,360

The number of Societies which have been certified to 31 December 1865 is 752. Returns have been received from 436; 76 have been dissolved, and (20 August 1867), a penalty of not more than 5 £. or less than 2 £. is imposed on any Society not making the annual return.

13. Amount of Share Capital on 31st Dec. 1866.	14. Amount of Loan Capital on 31st Dec. 1866.	15. Amount received on Loans during the Year 1866.	16. Loans repaid during the Year 1866.	17. Amount paid for Interest during the Year ending 31st Dec. 1866.	18. Cash paid for Goods Bought in the Year ending 31st Dec. 1866.	19. Cash received for Goods Sold in the Year ending 31st Dec. 1866.	20. Profit realised in the Year ending 31st Dec. 1866.	21. Profits, how applied.	22. Total Amount of Expenses during the Year ending 31st Dec. 1866, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	23. Whether Accounts are regularly Audited, and at what Period.	24. Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1866.	25. Total Amount or Value of Assets and Property of Society on 31st Dec. 1866.	26. Total Amount of Trade Liabilities of Society on 31st Dec. 1866.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
2,259	307	7	-	63	13,663	15,374	1,437	Interest on shares, 63 <i>l.</i> ; dividend on purchases, 1,293 <i>l.</i> ; depreciation fund, 3 <i>l.</i> ; reserve fund, 77 <i>l.</i>	599	Quarterly, by members.	1,546	2,340	2,259
167	-	-	-	-	758	837	15	5 per cent. on all shares, and remainder divided among the members according to purchases.	64	Quarterly, by members.	7	44	-
505	50	93	67	15	2,207	2,490	259	Dividend on purchases, 192 <i>l.</i> ; interest, shares and loans, 15 <i>l.</i> ; salesmen and secretary, 33 <i>l.</i> ; other sundries, 18 <i>l.</i>	56	Quarterly, by members.	198	716	629
1,071	31	30	-	20	2,016	2,092	140	Interest, 20 <i>l.</i> ; dividends, 125 <i>l.</i> ; depreciation, &c., 15 <i>l.</i>	114	Quarterly, by members.	145	629	596
672	770	550	544	32	4,509	5,155	51	To increase working capital -	357	Half-yearly, by members.	-	2,094	1,422
219	-	-	-	10	1,292	1,450	56	Loss by fire, 24 <i>l.</i> ; interest on shares, 10 <i>l.</i> ; depreciation, fixed stock, 2 <i>l.</i> ; reserve fund, 2 <i>l.</i> ; dividends on purchases, 16 <i>l.</i>	95	Half-yearly, by public accountants.	69	453	207
1,048,006	118,023	35,376	34,349	45,779	3,986,754	4,455,596	376,294		235,454		192,803	1,009,849	334,561

240 have neglected to send the annual statements. Since 31 December 1865, the rules of 264 Societies have been certified. By 30 & 31 Vict. c. 117

John Tidd Pratt.

INDUSTRIAL AND PROVIDENT
SOCIETIES.

RETURN of the GENERAL STATEMENTS of the
FUNDS and EFFECTS of every INDUSTRIAL and
PROVIDENT SOCIETY registered under ACT 26 &
27 Vict. c. 87, for the Year ending 31 December
1866, transmitted to the REGISTRAR of FRIENDLY
SOCIETIES in *England and Wales*.

(*Mr. John Abel Smith.*)

Ordered, by The House of Commons, to be Printed,
30 July 1867.

[*Price 8 d.*]

492.

Under 8 oz.

INDUSTRIAL AND PROVIDENT SOCIETIES.

RETURN to an Order of the Honourable The House of Commons,
dated 28 June 1867 ;—*for*,

RETURN “of the GENERAL STATEMENTS of the FUNDS and EFFECTS of
INDUSTRIAL and PROVIDENT SOCIETIES registered under the Act
25 & 26 Vict. c. 87, for the Year ending the 31st day of December 1866,
transmitted to the REGISTRARS of FRIENDLY SOCIETIES in *England*,
Scotland, and *Ireland* respectively.”

(So far as relates to INDUSTRIAL and PROVIDENT SOCIETIES in *Ireland*.)

(*Mr. John Abel Smith.*)

Ordered, by The House of Commons, to be Printed,
30 July 1867.

RETURN of the GENERAL STATEMENTS of the FUNDS and EFFECTS of INDUSTRIAL and PROVIDENT SOCIETIES registered under the Act 25 & 26 Vict. c. 87, transmitted to the REGISTRAR of FRIENDLY SOCIETIES in *Ireland*, for the Year ending 31st December 1866.

THE REGISTRAR of Friendly Societies in Ireland has only received two Returns from Societies registered under 25 & 26 Vict. c. 87, for the year ending 31st December 1866.

1. THE CORK WORKING MEN'S CO-OPERATIVE SOCIETY (LIMITED), which meets at 110, Lower Glanmire Road, Cork.

RETURN received 8th April 1867, is as follows:—Assets and Liabilities on 18th December 1866.

Dr.			Cr.		
ASSETS.			LIABILITIES.		
	£.	s. d.		£.	s. d.
Goods on hands - - -	129	18 5½	Due to merchants - -	229	17 3½
Cash in National Bank - -	82	6 8	Due to shareholders - -	209	10 -
Cash in shopkeepers' hands -	15	10 -	Bad debts and depreciation of fixed stock.	82	16 5
Debts due to Society - -	249	5 -			
Fixtures (original cost) - -	145	3 7	Balance - - -	100	- -
£.	622	3 8½	£.	622	3 8½

The Society had, on 31st December 1866, 84 members, and the secretary apologises for the "shortcomings" of the return, on the ground that "our late president removed every document which might be the least use to us, such as the Acts of Parliament, &c."

2.—THE INCHICORE CO-OPERATIVE FRIENDLY SOCIETY (LIMITED), which meets at their Store, Inchicore Road, County Dublin.

Dr. RETURN received 30th April 1867, is as follows:— Cr.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
Balance in Bank on 1st January 1866.	465	1 7	Paid for goods - - -	8,791	3 7
Deposits on shares - -	225	8 3	Withdrawals by members -	1,068	10 6
Entrance fees - - -	2	8 -	Paid for fixtures - - -	17	13 10
Interest received - - -	2	13 -	Expenses of management -	253	19 -½
Sale of goods - - -	9,834	6 3	Cash left in bank - - -	398	10 1½
			Profits divided on members' purchases,	—	
£.	10,529	17 1	£.	10,529	17 1

The number of members was 154 on 31st December.

The amount of profits divided is not stated.

The Registrar has sent forms of return to all the Friendly Societies on his books, from whom any documents have been received within the last five years, but no funds have been placed at his disposal to defray the expense of law proceedings to compel the transmission of returns to him, if such proceedings be practicable under 25 & 26 Vict. c. 87.

The Registrar has in his annual reports previously called attention to the fact that the penalties prescribed by 25 & 26 Vict. c. 87, are recoverable under an Act which is only in force in England. And also to the fact that, in endeavouring to enforce penalties for non-transmission of returns, under the 7th section of 23 & 24 Vict. c. 58, to recover the penalty of 1*l.* and costs, he can only proceed under 14 & 15 Vict. c. 93, against societies out of Dublin, there being a special Act regulating the summary jurisdiction of magistrates in the City of Dublin.

Friendly Societies' Office,
9, Upper Ormond Quay, Dublin,
5 July 1867.

Edward L. Griffin,
Registrar of Friendly Societies, Ireland.

INDUSTRIAL AND PROVIDENT
SOCIETIES.

RETURN of the GENERAL STATEMENT of the
FUNDS and EFFECTS of INDUSTRIAL and PRO-
VIDENT SOCIETIES registered under the Act
25 & 26 Vict. c. 87, for the Year ending 31 De-
cember 1866, transmitted to the REGISTRAR of
FRIENDLY SOCIETIES in *Ireland*.

(*Mr. John Abel Smith.*)

*Ordered, by The House of Commons, to be Printed,
30 July 1867.*

INLAND REVENUE.

RETURN to an Order of the Honourable The House of Commons,
dated 26 July 1867 ;—for,

RETURN “showing the Amount of REVENUE Collected, and the EXPENSE
of Collection, in each of the Three Branches of the INLAND REVENUE,
viz., EXCISE, STAMPS, and TAXES, in *England, Scotland, and Ireland*
respectively, for the Year ending the 31st day of March 1867.”

							Amount of Inland Revenue Collected in the Year ended 31st March 1867.		
							England.	Scotland.	Ireland.
							£.	£.	£.
Excise	-	-	-	-	-	-	13,706,558	4,463,169	3,536,953
Stamps	-	-	-	-	-	-	8,190,512	835,780	587,055
Land and Assessed Taxes	-	-					3,280,190	217,919	—
Income Tax	-	-	-	-	-	-	4,872,660	499,880	370,038
TOTAL - - - £.							30,049,920	6,016,748	4,494,046

Note.—The amount paid for Salaries and other Expenses of the Inland Revenue, in the year ended 31st March 1867, was £.1,313,500; the Expense of Collection in each of the separate branches of Inland Revenue cannot be distinguished.

Inland Revenue Office, }
5 August 1867. }

Fred. Gripper,
Chief Accountant.

INLAND REVENUE.

RETURN showing the Amount of REVENUE
Collected, and the EXPENSE of Collection, in
each of the Three Branches of the INLAND
REVENUE, viz., EXCISE, STAMPS, and TAXES,
in *England, Scotland, and Ireland* respectively,
for the Year ending 31st March 1867.

(*Mr. Craufurd.*)

*Ordered, by The House of Commons, to be Printed,
10 August 1867.*

851

IRISH REPRODUCTIVE LOAN FUND.

ACCOUNT of RECEIPTS and DISBURSEMENTS on account of the IRISH
REPRODUCTIVE LOAN FUND, to 31 December 1866 (presented pursuant
to the Act 11 & 12 Vict. c. 115, s. 14).

GENERAL STATEMENT.

C H A R G E :		£.	s.	d.
To Amount received on account of money originally appropriated to Ireland, and value of Stock and Exchequer Bills on 31st December 1866, belonging to the same portion of the Fund, per Subsidiary Statement, No. 1	- - - -	72,160	18	8
To Amount received on account of money originally granted for defraying the expenses in London, connected with the management and supervision of the Fund, per Subsidiary Statement, No. 2	- - - - -	17,305	7	3
		£.	89,466	5 11
D I S C H A R G E :				
By Amount of disbursements from the money originally appropriated to Ireland, per Subsidiary Statement, No. 1	- - - - -	45,811	12	11
By Amount transferred to Ireland on account of the Agricultural School Fund, per Subsidiary Statement, No. 2	- - - - -	4,099	12	6
By Amount disbursed (including the purchase of 1,202 <i>l.</i> - <i>s.</i> 2 <i>d.</i> stock), in respect of the Fund originally granted for defraying the expenses in London connected with the management and supervision of the Fund, per Subsidiary Statement, No. 2	- - - - -	4,970	3	4
		54,881	8	9
		£.	s.	d.
By Balances	{ England	-	8,235	11 5
	{ Ireland	-	26,349	5 9
		34,584	17	2
		£.	89,466	5 11

SUBSIDIARY STATEMENT, No. 1.

ACCOUNT of SUMS originally appropriated to *Ireland*.

C H A R G E :				£.	s.	d.	£.	s.	d.	Reference to Subsidiary Statement
To Amount repaid by Loan Fund Trustees	-	-	-	-	-	-	44,734	7	4	3
To Repayment of Loans made by the late Governors of the Fund, and Interest received thereon, in respect of the Agricultural School Fund	-	-	-	1,030	7	11				
To Amount charged to the Management Fund transferred by the late Governors to the Treasury to complete the sum of 5,000 <i>l.</i> reserved from the Fund generally by the 2nd section of the Act 11 & 12 Vict. c.115, for promoting the establishment of Agricultural Schools in the Province of Munster	-	-	-	4,099	12	6	5,130	-	5	4
To Amount produced by Dividends on Stock and Interest on Exchequer Bills applicable to the above Trusts	-	-	-	-	-	-	15,785	11	11	5
To Amount paid over to the Treasury by the late Governors of the Fund, for the Encouragement of the Fisheries on the Western Coast of Ireland	-	-	-	5,000	-	-				
To Interest received on the investment of Cash in Exchequer Bills appertaining to this Fund	-	-	-	389	14	5	5,389	14	5	6
To Amount of Profit this day (31st December 1866) by the investment of Cash in the Funds and Exchequer Bills	-	-	-	-	-	-	1,121	4	7	7
						£.	72,160	18	8	
D I S C H A R G E :				£.	s.	d.				
By Disbursements by the late Governors of the Fund for Seed Loans and Expenses in Ireland in collecting Money for such Loans	-	-	-	158	11	5				
By Grants made by the Treasury for the undermentioned purposes, viz.—			£.	s.	d.					
For the Improvement of Harbours in the County of Mayo	-	-	8,050	-	-					
In aid of Town Halls and Literary Institutions	-	-	2,150	-	-					
For Compensatory Allowances	-	-	300	-	-					
For Inclosure of Sligo Cemetery	-	-	250	-	-					
For enlarging the Sligo and Roscommon Infirmaries	-	-	4,880	-	-					
For Agricultural Schools chargeable to County Trusts	-	-	4,460	5	6					
For payment of Agricultural Instructors	-	-	3,832	-	-					
For promoting the Improvement of the Growth of Flax	-	-	12,246	2	8					
By refund on account of Irrecoverable Loans to the Templehouse and Baroe Local Loan Associations (Sligo), and Allowance for incidental expenses in the County of Limerick	-	-	340	19	5	36,509	7	7		
						36,667	19	-		
By Expense of transfer of Funds from the Governors of the late Corporation to the Treasury	-	-	-	-	-	20	-	-	36,687	19 - 3
By Amount paid to Agricultural Schools in the Province of Munster, chargeable to the Agricultural School Fund	-	-	-	-	-		5,000	-	-	4
By Amount lost in the attempt to establish Fish-curing Stations on the Western Coast of Ireland	-	-	-	-	-		4,123	13	11	6
							45,811	12	11	
By Balance	-	-	-	-	-		26,349	5	9	
						£.	72,160	18	8	

SUBSIDIARY STATEMENT, No. 2.

ACCOUNT of SUMS received by the Treasury from the late Governors of the Corporation, in respect of the Fund originally granted for defraying the Expenses in *London*, connected with the Management and Supervision of the Fund; also of Interest since received from Funded Property appertaining to the same.

CHARGE :		£.	s.	d.
To Cash received from Messrs. Smith, Payne, & Smiths (bankers), on account of the late Governors of the Corporation - - - - -		1,283	15	11
To Amount of Dividends on Stock to 31st December 1865 (per Parliamentary Paper, No. 6, of 1866) - - - - -	£. s. d. 4,820 16 4			
To Amount received in the year 1866, viz. :	£. s. d.			
Dividend on 8,925 <i>l.</i> New £. 3 per Cents, to 5th April 1866 - 133 17 6	267 15 -			
Ditto - 8,925 <i>l.</i> New £. 3 per Cents, to 10th October 1866 - 133 17 6				
Total to 31st December 1866 - - - - -		5,088	11	4
To Proceeds of Sale of 3,000 <i>l.</i> New £. 3 per Cent. Annuities (<i>see</i> Parliamentary Paper, No. 114, of 1856) - - - - -		2,745	-	-
To Net Value of 9,200 <i>l.</i> New £. 3 per Cents, on 31st December 1866, as shown in Statement, No. 9 - - - - -		8,188	-	-
	£.	17,305	7	3
DISCHARGE :				
By sundry Payments for Salaries, Gratuities, Travelling Allowances, and Incidental Expenses, to 31st December 1865, as per Parliamentary Paper, No. 6, of 1866 - - - - -		3,880	3	3
By Expenses incurred in the year 1866 - - - - -		25	-	-
		3,905	3	3
By Amount paid for the purchase of 927 - 2 New £. 3 per Cents, to 31st December 1865, as shown in Parliamentary Paper, No. 6, of 1866 - - - - -	£. s. d. 825 1 2			
By ditto on 18th October 1866, } 275 - - New £. 3 per Cents, at $87\frac{1}{8}$ per Cent., for the purchase of - - - } including 7 <i>s.</i> Commission - - -	239 18 11			
Cost of - - - £. 1,202 - 2 New £. 3 per Cents, to 31st December 1866 - - -		1,065	-	1
Total expended by the Treasury since the year 1848, on account of the Collection and Management of the Fund, including the above-mentioned purchase of Stock - - - - -		4,970	3	4
By Amount remitted to Ireland on account of Agricultural Schools, pursuant to the 2nd section of the Act 11 & 12 Vict. c. 115 (<i>see</i> Parliamentary Paper, No. 27, of 1857) - - - - -		4,099	12	6
		9,069	15	10
By Balance - - - - -		8,235	11	5
	£.	17,305	7	3

SUBSIDIARY STATEMENT, No. 3.

ACCOUNT of REPAYMENTS by and on account of the Trustees of the County Loan Funds, and of the Application of the same by the Treasury.

C H A R G E :										£.	s.	d.
To Amount of sundry Payments by and on account of the Trustees in the County of												
									Clare	-	-	-
Ditto	-	-	-	-	ditto	-	-	-	Cork	-	-	-
Ditto	-	-	-	-	ditto	-	-	-	Galway	-	-	-
Ditto	-	-	-	-	ditto	-	-	-	Kerry	-	-	-
Ditto	-	-	-	-	ditto	-	-	-	Leitrim	-	-	-
Ditto	-	-	-	-	ditto	-	-	-	Limerick	-	-	-
Ditto	-	-	-	-	ditto	-	-	-	Mayo	{ To 31st December 1865 £. 8,632 15 11 During the year 1866 - 21 6 11 }		
Ditto	-	-	-	-	ditto	-	-	-	Rosecommon			
Ditto	-	-	-	-	ditto	-	-	-	Sligo	-	-	-
Ditto	-	-	-	-	ditto	-	-	-	Tipperary	-	-	-
										£.	44,734	7 4

D I S C H A R G E :

By AMOUNTS granted by the Treasury for the following Purposes in the undermentioned Counties, viz. :—											By Expenses incurred by the late Governors for Collection and Seed Loans.	TOTAL.
COUNTY.	Improvement of Harbours.	In aid of Town Halls and Literary Institutions.	Compensation to Officers.	Inclosure of Cemetery.	Enlargement of Infirmarys.	Establishment and Support of Agricultural Schools.	Payment of Agricultural Instructors.	Improvement of the Growth of Flax.	Allowed on account of Irrecoverable Loans and Incidental Expenses.	TOTAL Grant to each County by the Treasury.		
	£.	£.	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Clare -	-	-	-	-	-	- - -	450 - -	1,128 13 11	- - -	1,578 13 11	38 18 9	1,617 12 8
Cork -	-	1,150	-	-	-	- - -	840 - -	3,530 10 10	- - -	5,520 10 10	- - -	5,520 10 10
Galway -	-	-	-	-	-	382 15 11	430 - -	1,361 9 -	- - -	2,174 4 11	- - -	2,174 4 11
Kerry -	-	-	-	-	-	- - -	772 - -	751 - 10	- - -	1,523 - 10	44 7 6	1,567 8 4
Leitrim -	-	-	-	-	-	- - -	100 - -	762 - 10	- - -	862 - 10	24 3 3	* 886 4 1
Limerick -	-	-	50	-	-	4,077 9 7	- - -	423 15 8	- 5 8	4,551 10 11	- - -	4,551 10 11
Mayo -	8,050	-	-	-	-	- - -	1,090 - -	1,304 9 8	- - -	10,444 9 8	16 12 9	10,461 2 5
Rosecommon -	-	-	250	-	2,380	- - -	150 - -	681 15 9	- - -	3,461 15 9	4 15 7	3,466 11 4
Sligo -	-	† 1,000	-	250	2,500	- - -	- - -	555 9 9	340 13 9	4,646 3 6	24 15 -	4,670 18 6
Tipperary -	-	-	-	-	-	- - -	- - -	1,746 16 5	- - -	1,746 16 5	4 18 7	1,751 15 -
£.	8,050	2,150	300	250	4,880	4,480 5 6	3,832 - -	12,246 2 8	340 19	536,509 7 7	158 11 5	36,667 19 -
By Expense of Transfer of Funds from the Governors of the late Corporation to the Treasury											- - -	20 - -
By Balance ‡											- - -	8,046 8 4
											£.	44,734 7 4

* A sum not exceeding 1,000 £. has been sanctioned by the Treasury to be expended in aid of the building of a County or Agricultural Hall in the Town of Carrick-on-Shannon.

† On account of the sum of 2,790 £. appropriated for the purpose of building a Town Hall, with Reading Room, Chamber of Commerce, and Lecture Room annexed, in the town of Sligo.

‡ For amounts appertaining to the Trusts enumerated in Subsidiary Statements, Nos. 3 and 4, in respect of Interest accrued on investment of the Balances in the Funds and Exchequer Bills (see Subsidiary Statement, No. 5).

SUBSIDIARY STATEMENT, No. 4.

ACCOUNT of SUMS received by the Treasury for the Establishment of Agricultural Schools in the Province of *Munster*, and of the Amount applicable thereto, pursuant to the 2nd Section of the Act 11 & 12 Vict. c. 115; also of Sums disbursed therefrom.

CHARGE:	Principal Secured on Date of Act.	Interest Paid since the passing of the Act by Persons indebted to the Fund.	TOTAL	
	£. s. d.	£. s. d.	£. s. d.	
To Amount as detailed in Parliamentary Paper, No. 114, of 1856 - - - - -	900 7 6	130 - 5	1,030 7 11	
To Amount transferred from the Fund in England to complete the sum of 5,000 £., reserved by the Act from the Fund generally for the establishment of Agricultural Schools in the Province of Munster -	4,099 12 6	- - -	4,099 12 6	
£.	5,000 - -	130 - 5	5,130 - 5	

DISCHARGE:			£. s. d.	
By Amount paid to the Commissioners of National Education in Ireland on account of the Agricultural School at Mount Trenchard, in the county of Limerick -			300 - -	
By Amount paid to ditto on account of the Agricultural School at Tervoe, in the same county - - - - -			300 - -	
By Amount of Grant to the Agricultural School in connexion with Queen's College, county Cork - - - - -			4,400 - -	
TOTAL Disbursed - - - £.			5,000 - -	
By Balance ‡ - - - - -			130 - 5	
			£.	5,130 - 5

SUBSIDIARY STATEMENT, No. 5.

ACCOUNT of SUMS received for Dividends on Stock and Interest on Exchequer Bills purchased with Money collected in *Ireland*, and applicable as hereunder mentioned:

CHARGE:		£. s. d.	£. s. d.
To Amount of Dividends to 31st December 1865, as per Parliamentary Paper, No. 6, of 1866 - - - - -		- - -	8,958 1 -
To Dividends on 11,900 - - £. 3 per Cent. Consols, to 5th January 1866 - -		178 10 -	
To ditto on 11,900 - - £. 3 per Cent. Consols, to 5th July 1866 - -		178 10 -	
			357 - -
Total to 31st December 1866 (carried forward) - - £.			9,315 1 -

SUBSIDIARY STATEMENT, No. 5—continued.

	£.	s.	d.	£.	s.	d.
Total to 31st December 1866 (brought forward) - -	-	-	-	9,315	1	-
To Amount of Interest received on Exchequer Bills to 31st December 1865, as per Parliamentary Paper, No. 6, of 1866 -	6,063	10	7			
To Half-year's Interest, at 3 per cent. per annum, on 13,500 <i>l.</i> Exchequer Bills, to 10th March 1866 - - - - -	202	10	-			
To ditto - at 3 per cent. per annum on ditto to 10th September 1866 - - - - -	202	10	-			
To Interest on 800 <i>l.</i> Exchequer Bills in proceeds of sale on 4th October 1866 - -	2	-	4			
	407	-	4			
Total to 31st December 1866 - - - £.				6,470	10	11
				£.	15,785	11 11
DISCHARGE:						
By Balance rateably divided among the undermentioned Trusts - - - £.				15,785	11	11

	To 31 Dec. 1865.	Year 1866.	TOTAL.
Viz.:	£. s. d.	£. s. d.	£. s. d.
County Clare - - -	417 5 1	13 9 1	430 14 2
County Cork - - -	1,597 3 2	63 2 5	1,660 5 7
County Galway - - -	1,356 5 4	94 11 5	1,450 16 9
County Kerry - - -	2,907 13 5	228 1 5	3,135 14 10
County Leitrim - - -	740 8 1	50 16 3	791 4 4
County Limerick - - -	760 2 11	18 - 1	778 3 -
County Mayo - - -	2,534 18 10	27 - 10	2,561 19 8
County Roscommon - - -	1,857 7 2	87 3 4	1,944 10 6
County Sligo - - -	1,647 13 6	103 12 11	1,751 6 5
County Tipperary - - -	1,149 19 6	72 16 7	1,222 16 1
Agricultural School Fund	52 14 7	5 6 -	58 - 7
£.	15,021 11 7	764 - 4	15,785 11 11

SUBSIDIARY STATEMENT, No. 6.

ACCOUNT of MONEYS received from the late Governors of the Fund, to be applied in promoting the Fisheries on the Western Coast of Ireland.

CHARGE:			£.	s.	d.
To Amount received from Messrs. Smith, Payne, & Smiths (bankers) by the late Paymaster of Civil Services on behalf of the Treasury - - -			5,000	-	-
To Amount of Interest received on Exchequer Bills appertaining to this Fund, to 31st December 1865, as shown in Parliamentary Paper, No. 6, of 1866 - - -	£. s. d.		353	14	5
To Half-year's Interest, at 3 per cent. per annum on 1,200 <i>l.</i> Exchequer Bills, to 10th March 1866 -	£.		18		
To ditto - at 3 per cent. per annum on ditto, to 10th September 1866 - - -	£.		18		
		36	-	-	
TOTAL to 31st December 1866 - - - £.			389	14	5
		£.	5,389	14	5
DISCHARGE:					
By Amount of sundry Payments by the late Paymaster of Civil Services to the Board of Works (Dublin) - - -	£. s. d.	£. s. d.	5,000	-	-
Less Sum refunded to the Paymaster General (invested in Exchequer Bills) - - -			876	6	1
Difference being the amount of loss incurred in the attempt to establish Fish-curing Stations, per Account rendered to the Commissioners of Audit - -			4,123	13	11
By Balance - - -			1,266	-	6
		£.	5,389	14	5

SUBSIDIARY STATEMENT, No. 7.

ACCOUNT of Profit and Loss by Investment of Cash, appertaining to *Ireland*, in Exchequer Bills and in the Funds, according to the Rates at which such Securities could be realised on the 31st December 1866.

C H A R G E :		£. s. d.	£. s. d.
To Value of 13,900 <i>l.</i> Exchequer Bills (12,700 <i>l.</i> County Trusts, &c., and 1,200 <i>l.</i> Fisheries), dated 11th March 1862, at 9 <i>s.</i> Premium per 100 <i>l.</i> - - - -		13,962 11 -	
Add Interest from the 11th September to the 31st December 1866, both days inclusive, being 112 days, at 4 <i>l.</i> per cent. per annum - - - -		170 12 1	
		14,133 3 1	
Deduct Commission, 1 <i>s.</i> per 100 <i>l.</i> - - - - -		6 19 -	
Net Value of Exchequer Bills - - - - -		- - -	14,126 4 1
To Value of 12,900 <i>l.</i> Consols, at 91½ per cent. (England), including half year's interest thereon, less five days - - - - -		11,798 4 -	
Deduct Brokerage, ⅓ per cent. - - - - -		16 2 6	
Net Value of Consols - - - - -		- - -	11,782 1 6
To Net Amount of Principal produced by the sale of 3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> (late 3½) per Cents, as shown in Parliamentary Paper, No. 6, of 1861 - - - - -		- - -	3,817 5 7
To Net Amount of Principal produced by the sale of 13,100 <i>l.</i> 2 <i>s.</i> Consols, as shown in Parliamentary Paper, No. 8, of 1864 - - - - -		- - -	11,461 19 4
To Net Amount of Principal produced by the sale of 1,400 <i>l.</i> Exchequer Bills, as per Parliamentary Paper, No. 9, of 1863 - - - - -	£. s. d.	1,402 16 -	
To Amount of Principal produced by the sale of Bills for 800 <i>l.</i> on 4th October 1866 (after deducting 16 <i>s.</i> Discount and 8 <i>s.</i> for Commission) - - - - -		798 16 -	
Net Amount of Principal produced by the sale of 2,200 <i>l.</i> Exchequer Bills - - - -		- - -	2,201 12 -
	£.		43,389 2 6
D I S C H A R G E :			
By Purchase, &c., of 3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> (late 3½) per Cents; 25,000 <i>l.</i> 2 <i>s.</i> Consols; and 16,100 <i>l.</i> Exchequer Bills, as per Parliamentary Paper, No. 6, of 1866 - - - - -		- - -	41,379 2 11
By Purchase of 1,000 <i>l.</i> Consols, at 88¾, on account of the County Trusts, &c., on 25th August 1866 - - - - -		887 10 -	
Commission - - - - -		1 5 -	
		- - -	888 15 -
Total Cost of 3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> (late 3½) per Cents; 26,000 <i>l.</i> 2 <i>s.</i> Consols; and 16,100 <i>l.</i> Exchequer Bills, up to 31st December 1866 - - - - -		- - -	42,267 17 11
By Balance - - - - -		- - -	1,121 4 7
	£.		43,389 2 6

STATEMENT, No. 8.

APPLICATION of the BALANCES on preceding Statements.

C H A R G E :		£.	s.	d.
To Balance of Subsidiary Statement, for Management and Supervision (No. 2) -		8,235	11	5
To Balance of Subsidiary Statement, for County Loan Fund Trusts (No. 3) -		8,046	8	4
To Balance of Subsidiary Statement, for Agricultural Schools (No. 4) - -		130	-	5
To Balance of Subsidiary Statement, for Interest on Investments on account of the County Trusts and the Agricultural School Fund (No. 5) -		15,785	11	11
To Balance of the Fishery Fund (No. 6) - - - - -		1,266	-	6
To Balance of Subsidiary Statement showing the increased Value of Investments in respect of the County Trusts, Agricultural School Fund, and the Fishery Fund (No. 7) - - - - -		1,121	4	7
	£.	34,584	17	2
D I S C H A R G E :				
By Credit to Cash on account of Purchase of Stock and Exchequer Bills, per Statement, No. 9 - - - - -		32,975	1	-
By Profit in respect of the increased Value of Investments, as per Contra (see Statement, No. 7) - - - - -		1,121	4	7
By Cash Balances in the hands of the Paymaster General, as under :				
In England :	£. s. d.			
On Account of the Fishery Fund - - - - -	50 - 6			
Management Account - - - - -	47 11 5			
		97	11	11
In Ireland :				
In respect of the County Trusts and the Agricultural School Fund -		390	19	8
	£.	34,584	17	2

STATEMENT, No. 9.

INVESTMENT ACCOUNT.

CHARGE:

	£.	s.	d.	£.	s.	d.
To Amount credited to the Trustees of Loan Funds in Ireland, together with the Sums paid for the purchase of 28,392 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i> Stock (3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> per Cents, and 25,000 <i>l.</i> 2 <i>s.</i> Consols), to 31st December 1865, as per Parliamentary Paper, No. 6, of 1866	24,791	8	11			
To Amount paid on 25th August 1866, for the purchase of £. 1,000 Consols, at 89 $\frac{3}{4}$, 897 <i>l.</i> 10 <i>s.</i> ; Commission, 1 <i>l.</i> 5 <i>s.</i>	888	15	-			
Total Cost of 29,392 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i> Stock (3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> per Cents, and 26,000 <i>l.</i> 2 <i>s.</i> Consols), to 31st December 1866				25,680	3	11
To Amount paid for 16,100 <i>l.</i> Exchequer Bills (14,900 <i>l.</i> County Trusts, &c., and 1,200 <i>l.</i> Fisheries), to 31st December 1865, as per Parliamentary Paper, No. 6, of 1866				16,587	14	-
TOTAL for Ireland			£.	42,267	17	11
To Value on 31st December 1866, of 9,200 <i>l.</i> New 3 <i>l.</i> per Cent. Annuities, at 89 $\frac{1}{2}$ per cent. (7,997 <i>l.</i> 19 <i>s.</i> 10 <i>d.</i> , being the Balance of Stock transferred by the late Governors of the Fund, and 1,202 <i>l.</i> - <i>s.</i> 2 <i>d.</i> Stock purchased by the Treasury on behalf of the Management Fund)	8,199	10	-			
Less Brokerage, $\frac{1}{8}$ per cent.				11	10	-
TOTAL for England			£.	8,188	-	-
			£.	50,455	17	11

DISCHARGE:

£.	s.	d.		£.	s.	d.
By Proceeds of 17,032 16 8			Stock (3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> per Cents, and 13,100 <i>l.</i> 2 <i>s.</i> Consols) sold, to 31st December 1863, as per Parliamentary Paper, No. 8, of 1864	15,279	4	11
By Proceeds of 1,400 - -			Exchequer Bills sold, to 31st December 1862, as shown in Parliamentary Paper, No. 9, of 1863	1,402	16	-
By Proceeds of 800 - -			Exchequer Bills sold, on 4th October 1866, at 2 <i>s.</i> discount, £. 799 4 -	798	16	-
			Less Commission - - - 8 -			
Total £. 2,200 - -			Exchequer Bills sold, to 31st December 1866, producing			2,201 12 -
By Balance - - - - -						32,075 1 -
				£.		50,455 17 11

BALANCE of Stock and Exchequer Bill Account.

	New £. 3 per Cents, Ireland.	Consols.	Exchequer Bills.		New £. 3 per Cents, England.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Total Charge, as above	3,932 14 8	26,000 2 -	14,900 - -	1,200 - -	9,200 - -
" Discharge, ditto	3,932 14 8	13,100 2 -	2,200 - -	- - -	- - -
Balance on 31 Dec. 1866	£. - - -	12,900 - -	12,700 - -	1,200 - -	9,200 - -
		County Trusts and Agricultural School Fund.		Fishery Fund.	Management Account.

Treasury Chambers, }
28 January 1867. }

GEORGE WARD HUNT.

IRISH REPRODUCTIVE LOAN FUND.

ACCOUNT of RECEIPTS and DISBURSEMENTS
in respect of the Irish Reproductive Loan
Fund, to 31st December 1866.

(Presented pursuant to Act 11 & 12 Vict. c. 115, s. 14.)

Ordered, by The House of Commons, to be Printed,
6 February 1867.

ISLE OF MAN.

ACCOUNT OF REVENUE AND EXPENDITURE

OF THE

ISLE OF MAN

FOR THE YEAR TO 31st MARCH 1867.

Exchequer and Audit Department, Somerset House,
London, W.C., 27th June 1867.

My Lords,

I HAVE the honour to transmit to your Lordships in pursuance of the provisions of the 11th Section of the 29 Vict. c. 23, the enclosed copy of the account of the receipts and expenditure by the Commissioners of Her Majesty's Customs, in respect of the duties of customs of the Isle of Man for the year to 31st March 1867, exhibited by H. W. Dobell, Esq., the Comptroller General of Customs, to which I have also, in accordance with the terms of the same section, attached my certificate.

In explanation of the exception made in that certificate, I have to report that the amount of expenditure entered in the account under the head "Civil List," has been found to exceed that for which vouchers are produced by the sum of 977 *l.* 18 *s.* 1 *d.*, the total sum claimed under that head being 12,167 *l.* 1 *s.* 7 *d.*; whereas the vouched expenditure amounts to 11,189 *l.* 3 *s.* 6 *d.* only.

The error has been admitted by the Assistant Comptroller General of Customs, who has stated that the amount of the overcharge will be brought to credit in the account of the now current year.

The effect of the error has been to bring out a balance of 9,444 *l.* 11 *s.* 7 *d.* only, instead of 10,422 *l.* 9 *s.* 8 *d.*

I have, &c.
(signed) *W. Dunbar*,
Comptroller and Auditor General.

The Lords Commissioners of
Her Majesty's Treasury.

HER MAJESTY'S CUSTOMS in Account with the CIVIL

DATE.		Gross Revenue.	Debentures and Certificates Paid.	Net Revenue.
1866 :		£ s. d.	£. s. d.	£. s. d.
June 30	- Customs Duties received in the Isle of Man last quarter	11,225 13 1	- 19 6	11,224 13 7
Sept. 30	- Ditto - - - ditto - - -	12,148 8 3	14 17 -	12,133 11 3
Dec. 31	- Ditto - - - ditto - - -	10,738 6 6	22 15 5	10,715 11 1
1867 :				
March 31	- Ditto - - - ditto - - -	10,320 9 2	38 13 10	10,281 15 4
" "	- Fine Fund received by Collector, Douglas - -	- - -	- - -	34 9 2
		£. 44,390 - 5		

Office of Controller General, Customs, London, }
10 June 1867.

I do hereby certify that the foregoing Account has been examined by Officers under my directions, and that the same
Exchequer and Audit Department, }
27 June 1867.

GOVERNMENT of the ISLE OF MAN for the Year ending 31st March 1867.

Date.		Effective and Non-Effective Charges.	Civil List, &c.	Harbours.	One-ninth and Two-ninths parts of Net Revenue.	Interest of Loan on Port Erin, and Payment to Exchequer.	TOTAL.
1866:		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
June 30 -	Charges of collection for last quarter, viz. :—						
	Castletown - - - - -	102 11 11	—				
	Douglas - - - - -	401 4 10	—				
	Ramsey - - - - -	125 8 8	—				
" "	Civil List for last quarter, viz. :—						
	Castletown - - - - -	—	297 2 7	—			
	Douglas - - - - -	—	1,445 8 10	575 - -	—		
	Ramsey - - - - -	—	255 11 -	—			
Sept. 30 -	Charges of collection for last quarter, viz. :—						
	Castletown - - - - -	131 9 6	—				
	Douglas - - - - -	403 5 9	—				
	Ramsey - - - - -	159 3 5	—				
" "	Civil List for last quarter, viz. :—						
	Castletown - - - - -	—	434 5 7	—			
	Douglas - - - - -	—	2,525 11 11	575 - -	—		
	Ramsey - - - - -	—	250 8 -	—			
Dec. 4 -	Bank of England, to account of " Isle of Man Customs Fund," being one-ninth part of Net Customs Revenue for half-year to 30 Septem- ber 1866 - - - - -	- - -	- - -	- - -	2,595 7 2	—	
Dec. 31 -	Charges of collection for last quarter, viz. :—						
	Castletown - - - - -	120 15 3	—				
	Douglas - - - - -	399 17 4	—				
	Ramsey - - - - -	139 2 3	—				
" "	Civil List for last quarter, viz. :—						
	Castletown - - - - -	—	530 17 9	—			
	Douglas - - - - -	—	2,673 16 2	575 - -	—		
	Ramsey - - - - -	—	280 11 -	—			
1867:							
Jan. 7 -	Bank of England, on account of one-ninth of revenue, for quarter to 31 December 1866 - - -	- - -	- - -	- - -	489 - -	—	
Jan. 11 -	R. Guirk, Receiver General, one year's interest of loan to 22 December 1866 - - - - -	- - -	- - -	- - -	- - -	227 10 -	
Jan. 21 -	Bank of England, balance of one-ninth of revenue, quarter to 31 December 1866 - - - - -	- - -	- - -	- - -	701 12 4	—	
March 31	Charges of collection for last quarter, viz. :—						
	Castletown - - - - -	133 10 6	—				
	Douglas - - - - -	393 16 2	—				
	Ramsey - - - - -	135 8 11	—				
March 31	Civil List for last quarter, viz. :—						
	Castletown - - - - -	—	493 10 3	—			
	Douglas - - - - -	—	2,724 8 -	575 - -	—		
	Ramsey - - - - -	—	255 10 6	—			
" "	Amount agreed to be paid by Island as proportion of Non-effective Charges for year - - - - -	500 - -	—	—			
" "	Amount paid to Exchequer after abatement of sum paid for interest of loan on Port Erin - - -	- - -	- - -	- - -	- - -	9,772 10 -	
	£.	3,145 14 6	12,167 1 7	2,300 - -	3,785 19 6	10,000 - -	
TOTAL paid through the Customs Department - - - - -							£. 31,398 15 7
Paid on account of Education Department for year - - - - -							£. 1,386 12 4
" " Coast Guard " " - - - - -							930 1 6
" " Volunteers - - - - -							935 9 6
" " Board of Works, &c. " " - - - - -							294 9 11
TOTAL paid by Departments other than the Customs, as advised per Treasury Letters - - - - -							£. 3,546 13 3
							£. 34,945 8 10
Balance due to Island Authorities at 31st March 1867, viz. :—							
The one-ninth of Revenue for quarter to 31st March 1867 - - - - -							1,142 8 4
Surplus unappropriated after deducting all expenses - - - - -							8,302 3 3
							£. 9,444 11 7
							£. 44,390 - 5

I certify that the foregoing Account is just and true according to the best of my knowledge and belief.

(signed) H. W. Dobell, Comptroller General.

is correctly stated, with the exception referred to in my Report, No. 1511, dated the 27th June 1867, accompanying this Account.

(signed) William Dunbar,
Comptroller and Auditor General.

ISLE OF MAN.

ACCOUNT

OF

REVENUE AND EXPENDITURE

OF THE

ISLE OF MAN

For the Year to 31st March 1867.

(Presented pursuant to Act of Parliament.)

*Ordered, by The House of Commons, to be Printed,
15 August 1867.*

